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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, June 1, 1935.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-eighth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1933. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,  
*Commissioner of Corporations and Taxation.*

South  
Board  
Pub. Dec. 1939

**The Commonwealth of Massachusetts**

**REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1933**

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*  
*State House, Boston.*

SIR:—I submit herewith the Twenty-eighth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1933 and January 31, 1934.

This report has been prepared on the same general plan as previous reports, and makes available comparable figures of receipts and expenditures for all the cities and towns of the Commonwealth. Like all the other reports, it shows the revenue for and the cost of government on a cash basis, which in ordinary times reflects the trend in governmental costs sufficiently accurately for use in planning future activities.

In previous reports, comment has been made to the effect that the publication of statistics on a revenue and expense basis would be a more accurate method of presenting the figures, but that such a presentation is not practical with our present accounting practices. It may be said that even with the temporary depression which affected cash receipts to a limited degree, the figures were not distorted so as to affect conclusions that might be drawn as to the trend, provided a study is made of the group comparisons as presented in the text tables.

This report, while reflecting actual costs of government, also indicates the changes that have been forced upon our municipalities by the present depression. It is only natural that public service is slow to react to a condition that requires retrenchment in service or reduction in compensation of employees. The report very definitely shows a change in the financial picture and indicates the steps that have been taken to meet the present crisis.

The decrease in costs of functions of government, other than welfare agencies, is accounted for by the reduction in compensation of employees, more careful planning, and reduction of activities, the latter, however, contributing much less than either of the other two factors. Another factor that has operated to effect an even further reduction in the cost of government has been the contributions made by municipal employees to meet welfare costs. In a great many cases, the contribution was a cut in basic pay, for instead of making the pay roll for the total amount and crediting the contributions or cuts to the welfare appropriation, the actual pay roll was reduced by the amount of the contributions agreed upon. The reductions or contributions ranged from ten to twenty per cent of the basic salary, while in some cases a graduated rate was in force, some of the lower brackets being entirely exempt, with a gradual increase in amount from those receiving a higher rate of pay. The practice of either cutting the salary rate or obtaining a contribution was quite general. Partial restorations of these salary reductions will be noted in my next report.

Referring to the tables "Revenue for Current Charges" and "Current Charges against Revenue" which follow, it will be noted that revenue for current charges decreased from \$284,173,461 in 1932 to \$275,900,311 in 1933, a reduction of \$8,273,150. The decrease in receipts from taxes was \$13,305,139, but this was offset in part by increases in receipts from licenses, gifts, and departmental receipts. Reduction in valuations affected receipts from property taxes, but the slowing up of collections was a factor also, and in addition, many of the municipalities drew on their accumulated reserve to a certain degree and quite properly so, for in normal times they had not only raised in their revenue all annually recurring costs but also had contributed directly from revenue a portion of the amount expended for capital accounts or outlays, as well as built up a reserve which has done much to aid them in financing necessary activities, including welfare, without increasing their indebtedness as a whole.

Current charges against revenue show a reduction in all of the functions as classified

except charities, soldiers' benefits and unclassified, the increase in the latter class being due chiefly to the Boston Elevated Street Railway deficiency assessed on the cities and towns served by it, and to work relief projects that could not be allocated to a particular department. Expenditures for outlays show a decrease of \$19,540,961, indicating a retrenchment in expenditures which are in the main financed by borrowing. Work contemplated under the Public Works Administration program did not get under way until late in the year, so that there was but a small amount expended on such projects during the period covered by this report.

A comparison of revenue for current charges and current charges against revenue for the years 1932 and 1933 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government, as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

*Revenue for Current Charges.*

CLASSIFICATION.	1932	1933	PERCENTAGES	
			1932	1933
Taxes . . . . .	\$215,151,458	\$201,846,319	75.71	73.16
Licenses and permits . . . . .	721,127	3,812,509	0.25	1.38
Fines and forfeits . . . . .	350,865	261,792	0.12	0.09
Grants and gifts (for expenses) . . . . .	15,075,176	15,585,017	5.31	5.65
All other general revenue . . . . .	11,422	31,923	—	0.01
Special assessments (for expenses) . . . . .	960,675	847,126	0.34	0.31
Privileges . . . . .	5,652,780	4,627,115	1.99	1.68
Departmental . . . . .	13,105,903	15,796,649	4.61	5.73
Public service enterprises . . . . .	27,151,786	26,685,372	9.56	9.67
Cemeteries . . . . .	926,435	903,010	0.33	0.33
Interest . . . . .	4,971,589	5,419,831	1.75	1.96
Premiums . . . . .	94,245	83,648	0.03	0.03
TOTALS . . . . .	\$284,173,461	\$275,900,311	100.00	100.00

<sup>1</sup> Less than one one-hundredth of one per cent.

*Current Charges against Revenue.*

CLASSIFICATION.	1932	1933	PERCENTAGES	
			1932	1933
General government . . . . .	\$10,889,487	\$9,899,358	3.65	3.42
Protection of persons and property . . . . .	34,958,183	31,452,174	11.70	10.88
Health and sanitation . . . . .	18,491,159	16,221,411	6.19	5.61
Highways . . . . .	20,435,496	18,996,451	6.84	6.57
Charities . . . . .	47,682,501	52,734,551	15.96	18.24
Soldiers' benefits . . . . .	5,534,462	6,178,338	1.85	2.14
Schools . . . . .	72,678,189	66,873,237	24.33	23.14
Libraries . . . . .	3,882,066	3,513,145	1.30	1.21
Recreation . . . . .	5,830,037	4,759,196	1.95	1.65
Pensions . . . . .	4,750,223	4,703,942	1.59	1.63
Unclassified . . . . .	4,363,725	5,519,805	1.46	1.91
Public service enterprises . . . . .	14,557,328	13,468,241	4.88	4.66
Cemeteries . . . . .	1,322,088	1,203,139	0.44	0.42
Administration of trust funds . . . . .	221,961	196,639	0.08	0.07
Maintenance and operation . . . . .	\$245,596,905	\$235,719,627	82.22	81.55
Interest . . . . .	22,097,502	21,605,277	7.40	7.47
Debt from revenue . . . . .	29,898,683	30,711,554	10.01	10.63
Transfers to sinking funds from revenue . . . . .	1,111,028	997,276	0.37	0.35
TOTALS . . . . .	\$298,704,118	\$289,033,734	100.00	100.00



*Expenditures for Outlays.*

CLASSIFICATION.	1932	1933
<i>Departmental</i>	<i>\$32,871,408.95</i>	<i>\$18,928,759.18</i>
General government . . . . .	618,733.60	63,188.31
Protection of persons and property . . . . .	1,613,853.71	826,605.78
Health and sanitation . . . . .	5,816,708.27	4,152,458.64
Highways . . . . .	11,046,627.37	7,455,995.67
Charities . . . . .	1,634,422.24	980,738.93
Schools . . . . .	8,327,011.67	3,067,028.53
Libraries . . . . .	167,121.98	32,395.10
Recreation . . . . .	1,320,614.56	1,122,996.93
Unclassified . . . . .	2,326,315.55	1,227,351.29
<i>Public service enterprises</i>	<i>12,678,881.09</i>	<i>7,076,221.64</i>
Electric light . . . . .	775,667.78	743,483.36
Water . . . . .	3,704,688.58	2,588,111.33
All other . . . . .	8,198,524.73	3,744,626.95
<i>Cemeteries</i> . . . . .	<i>103,760.70</i>	<i>108,108.92</i>
<b>TOTALS</b> . . . . .	<b>\$45,654,050.74</b>	<b>\$26,113,089.74</b>

## THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the financial year 1933 was \$311,290,687, a decrease of \$601,703. This decrease, while a comparatively small one, does, I believe, show sound financing, for during the year more than \$15,000,000 was borrowed for welfare and some of the Public Works Administration program and we still show an actual decrease of indebtedness as compared with the previous year. The debt figures for the close of the year 1933 should not be confused with those previously reported for the calendar year 1933.

The temporary debt reported is \$74,861,268, as compared with \$68,372,129 for the previous year, or an increase of \$6,489,139. Included in the temporary debt for 1933 are tax title loans amounting to \$5,647,048, these loans being issued under authority of Chapter 49 of the Acts of 1933. This act established an Emergency Finance Board of five members, composed of three appointed by the Governor, the State Treasurer, and the Director of Accounts, and made available to the State Treasurer the sum of \$10,000,000, which was increased to \$16,000,000 in 1934 and to \$20,000,000 in 1935, to loan to cities and towns in such amounts as were approved by the Board. The act limited the amount which the Board could approve to the amount of the tax titles taken and held by the municipality, but left it to the discretion of the Board to fix such lesser amount as it deemed proper. This debt is included with the temporary debt, for the act itself provided that so long as a city or town was indebted to the Commonwealth on account of such loan, the treasurer of such city or town should pay over to the State Treasurer all amounts received on account of tax title redemptions, the amounts paid over to be immediately applied to the reduction of the indebtedness. This act has been in operation for approximately two years and has proved to be more beneficial than anticipated. During the first eighteen months, more than fifty per cent of the loans issued were repaid from redemptions, and I am confident that there will never be any need of taxation to retire any portion of these loans. The release of these frozen assets of cities and towns appears to be just what was needed during the period of the stringent money market, and since this opportunity was available it was unnecessary to lay additional taxes on account of the failure of the taxpayer to make prompt payment of his taxes. The act has proved to be beneficial even to those municipalities that had not experienced the least difficulty in borrowing, but naturally more so to those that did.

The total net funded or fixed debt January 1, 1935, which is shown in the tables on pages xxii to xxvii, was \$305,615,776, and the tax title loans, \$11,043,772, as compared with \$311,119,041 net funded or fixed debt and \$5,626,564 tax title loans, January 1, 1934. The debt of \$305,615,776 included \$4,093,500 Financial Year Adjustment Loans allowed certain cities in adjusting their financial year to coincide with the calendar year. Legislation passed in 1934 provided for a uniform financial year for all cities, and beginning with the year 1935 all cities will end their financial year on December 31, thus making the financial year ending the same for all cities and towns in the Commonwealth.

The adjustment loans referred to were approved by the Emergency Finance Board



and were restricted in amount to cover the added expense occasioned by adjusting the financial year and to prevent an abnormal tax rate in 1935 on account of the thirteen month year. If we were to disregard these Financial Year Adjustment Loans, as we might well do, the net funded or fixed debt on January 1, 1935, would show a reduction of \$9,596,765 which I believe is a record that is outstanding and one of which we can justly be proud, especially in view of the fact that all governmental obligations have been paid, and municipal service maintained.

For cities, the total net funded or fixed debt, excluding tax title loans which are in reality temporary debt, was \$261,128,797, a decrease of \$3,910,152; for the towns over 5,000 population it was \$34,029,786, a decrease of \$1,443,389; and for the towns under 5,000 population it was \$10,457,193, a decrease of \$149,723.

Loans in anticipation of revenue of 1934 and prior years, outstanding January 1, 1935, aggregated \$75,394,283, but to meet these loans there were unpaid taxes amounting to \$87,531,028. The statute which provided for the assessment of property as of April 1 for taxes payable October 15 made it necessary in most cases to issue temporary loans in anticipation of the collection of taxes. These loans are usually for a short period of time which, under the general laws, cannot exceed one year, but they may, with the approval of a board composed of the Attorney General, the State Treasurer, and the Director of Accounts, be extended for an additional six months.

The tables on pages xix and xx show the total debt, exclusive of tax title and temporary loans, for each year from 1910 to 1933 and the ratio of net funded or fixed debt to assessed valuation.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The standard form of town note is being used extensively for long-term loans as well as for temporary loans and this increases the work of this branch of the service. All the information ordinarily required for investors in municipal securities is found in our records and is readily furnished to any one requesting it.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 <sup>1</sup> . . .	1,410	23,660,050.00	322	606,474.55	1,732	24,266,524.55

<sup>1</sup> To June 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year four systems of accounts have been installed bringing the total to 218 cities, towns, and districts now operating under the uniform system of accounts. Audits have been made in 182 cities and towns during the year, assistance rendered to

accounting and financial officers in six other towns, and one investigation made on our own initiative.

The depression has increased the work of accounting officials, owing to the great demand for additional reports to both State and Federal authorities requiring new set-ups to facilitate such reports. This necessarily has affected some of the routine work of the office and has likewise affected the audit work. The advisory work in connection with both the audits and systems is, it seems to me, especially valuable and appreciated.

Those engaged in the field of audits are carrying out the instructions of the office to cooperate and assist wherever possible and particularly when assistance is requested by the officials whether there is an audit of the municipality being conducted or not. Evidence that this work is appreciated is constantly coming to our attention. To the accountants engaged in this particular branch of the work, I wish to express my appreciation of the efficient way in which they have carried on their duties.

The work of the Division in connection with the County Personnel Board is under the direction of Mr. Kenneth H. Damren, County Personnel Administrator, and, if lack of criticism is evidence of successful administration, I am sure his work has been satisfactory, for much is being done of a constructive nature, all of which is tending toward uniformity in practice and equity in administration.

### CONCLUSION.

The work of the Division has materially increased during the past year. Governmental activities are receiving far more attention in these times than is the case in normal times, and the Division is called upon for facts and figures to a much greater extent than ever before in the history of the work. Those in the office have performed their work well, not only carrying on the regular work but also preparing many special tabulations to comply with requests of groups interested in particular subjects.

The loss of Mr. Edward H. Fenton, who had been my assistant for many years, made it necessary to reorganize the work of the main office. Mr. Herman B. Dine and Mr. George W. Searle were made Assistant Directors and Mr. Arthur E. Crowley made Chief Accountant in charge of field audits. These men are all experienced in the work and have been a part of the organization for many years.

I deeply appreciate the valued suggestions and support given by Mr. Henry F. Long, Commissioner of Corporations and Taxation. His faculty of keeping in touch with the various branches of the work in the department and his willingness to advise those directly in charge make him outstanding as head of a department.

To the entire office force of the Division and especially to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report, I wish to express my appreciation of the manner in which they have performed their respective duties.

Respectfully submitted,

THEODORE N. WADDELL,

*Director of Accounts.*

STATE HOUSE, Boston, June 1, 1935.

### PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

#### PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

##### (A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such



magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

### (B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial Revenue*. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.2 per cent is from general revenue sources and 19.8 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.8 per cent from general and 20.2 per cent from commercial sources.

### (C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$17,782,220.42, of which \$8,071,606.10, or 45.4 per cent, was interest on the general debt; \$3,280,632.50, or 18.4 per cent, was interest on revenue and other temporary loans; and the remaining \$6,429,981.82, or 36.2 per cent, was for interest on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified.

### (D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valua-



tion figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1933, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1933 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

*Payments to the state sinking and loan funds* on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1933 was \$1,359,373.04.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

#### (E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1933.

### PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

### PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

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## ANALYSIS TABLES

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- I. Excess or Deficiency of Revenue
    - A. Cities
    - B. Towns over 5,000 Population
  - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
    - A. Cities
    - B. Towns over 5,000 Population
  - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
  - IV. Comparative Debt Statements
    - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1931, 1932, and 1933
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    - A. Cities
    - B. Towns over 5,000 Population
    - C. Towns under 5,000 Population
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## Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1929	1930	1931	1932	1933	1929	1930
BOSTON .	\$71,971,423	\$80,365,769	\$77,661,407	\$76,219,483	\$69,733,046	\$69,818,603	\$73,303,810
WORCESTER .	13,728,417	13,646,621	13,930,499	13,083,025	12,994,079	12,489,410	12,983,160
SPRINGFIELD .	11,202,666	11,705,066	11,379,769	11,246,725	12,009,677	10,319,667	10,312,074
FALL RIVER .	6,899,069	6,022,028	6,781,324	5,927,911	5,576,605	7,262,469	7,454,135
CAMBRIDGE .	8,014,956	8,611,326	7,429,219	8,480,905	8,159,846	7,985,647	8,497,857
NEW BEDFORD .	7,649,357	7,175,213	6,742,409	6,103,646	5,851,253	7,271,477	7,269,183
SOMERVILLE .	4,490,945	4,776,128	4,765,246	5,215,535	5,466,307	4,151,610	4,580,651
LYNN .	5,264,758	5,551,753	5,409,102	5,833,348	5,900,852	5,155,408	5,321,065
LOWELL .	5,241,815	5,523,230	5,075,762	4,983,859	4,792,822	5,230,876	5,575,645
LAWRENCE .	4,548,940	4,751,683	4,534,930	4,492,747	4,303,870	4,464,162	4,541,470
QUINCY .	5,090,296	5,366,908	5,325,794	4,947,556	5,051,460	4,610,180	4,769,990
NEWTON .	5,212,458	5,597,276	5,591,730	5,009,508	4,801,868	4,658,102	4,949,985
BROCKTON .	3,671,176	3,754,775	3,817,436	3,680,160	3,571,556	3,450,813	3,633,308
MEDFORD .	2,823,450	3,013,332	3,098,246	3,313,556	3,300,337	2,871,677	3,117,890
MALDEN .	2,722,263	3,083,697	3,155,994	3,103,773	3,049,453	2,836,089	2,949,317
HOLYOKE .	4,851,590	4,797,796	4,705,993	4,639,256	4,444,249	4,523,520	4,654,375
PITTSFIELD .	2,533,966	2,542,869	2,696,841	2,490,937	2,546,080	2,326,004	2,363,577
HAVERHILL .	2,641,021	2,668,315	2,673,761	2,601,322	2,494,578	2,510,057	2,618,330
EVERETT .	3,143,943	3,013,721	3,042,285	3,362,536	3,199,701	2,783,947	3,067,876
CHELSEA .	2,855,579	2,818,137	3,141,933	2,692,977	2,353,685	2,660,360	2,762,533
CHICOPEE .	2,521,169	2,570,805	2,715,435	2,468,082	2,567,401	2,418,680	2,565,806
SALEM .	2,384,228	2,452,044	2,359,397	2,360,452	2,546,507	2,106,401	2,216,813
FITCHBURG .	2,500,031	2,498,524	2,353,513	2,295,336	2,234,384	2,399,431	2,329,316
WALTHAM .	2,298,436	2,421,404	2,521,391	2,243,214	2,167,863	2,222,858	2,431,763
TAUNTON .	2,413,285	2,392,179	2,410,088	2,375,454	2,178,766	2,286,449	2,341,332
REVERE .	2,563,362	1,944,115	2,065,840	1,929,359	1,858,680	1,938,085	2,008,197
BEVERLY .	1,662,871	1,780,536	1,692,013	1,712,214	1,844,493	1,524,726	1,570,143
NORTHAMPTON .	1,132,406	1,181,351	1,172,174	1,092,981	1,158,561	984,734	1,062,761
GLOUCESTER .	1,554,260	1,549,057	1,450,369	1,500,143	1,609,757	1,467,152	1,449,190
MELROSE .	1,387,771	1,522,253	1,495,570	1,475,209	1,477,068	1,295,314	1,366,552
LEOMINSTER .	999,821	1,036,335	1,000,867	1,001,038	1,069,607	936,881	988,847
ATTLEBORO .	1,101,838	1,131,661	1,181,771	1,233,371	1,188,067	1,051,260	1,096,652
NORTH ADAMS .	997,737	1,002,921	959,336	871,041	983,031	924,260	953,868
PEABODY .	1,574,297	1,606,035	1,610,412	1,499,392	1,502,088	1,515,117	1,541,103
WESTFIELD .	1,495,141	1,425,844	1,399,065	1,393,712	1,395,351	1,316,478	1,380,136
WOBURN .	967,237	999,386	1,183,764	1,128,327	1,050,591	959,632	1,070,425
GARDNER .	943,582	886,688	912,910	855,537	840,333	782,204	807,150
MARLBOROUGH .	775,775	795,632	809,253	776,113	713,046	772,183	793,239
NEWBURYPORT .	603,682	596,688	618,725	669,396	651,954	583,207	608,798
39 Cities	\$204,435,017	\$214,579,101	\$210,871,573	\$206,309,136	\$198,638,872	\$194,865,130	\$203,338,322



*Excess or Deficiency of Revenue: Cities — Concluded.*

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
1931	1932	1933	1929	1930	1931	1932	1933
\$77,237,585	\$82,939,404	\$80,389,667	+\$2,152,820	+\$7,061,959	+\$423,822	-\$6,719,921	-\$10,656,621
13,459,098	14,353,161	13,209,519	+1,239,007	+663,461	+471,401	-1,270,136	-215,440
11,703,274	12,177,397	12,578,451	+882,999	+1,392,992	-323,505	-930,672	-568,774
7,027,194	6,283,631	5,822,754	-363,400	-1,432,107	-245,870	-355,720	-246,149
6,615,296	8,931,533	8,678,489	+29,309	+113,469	+813,923	-450,628	-518,643
6,930,497	6,550,390	6,073,144	+377,880	-93,970	-188,088	-446,744	-221,891
4,976,560	5,753,296	5,704,675	+339,335	+195,477	-211,314	-537,761	-238,368
5,849,762	6,359,445	6,472,822	+109,350	+230,688	-440,660	-526,097	-571,970
5,523,484	5,579,110	5,563,100	+10,939	-52,415	-447,722	-595,251	-770,278
4,768,183	4,456,417	4,320,279	+84,778	+210,213	-233,253	+36,330	-16,409
4,996,792	5,225,577	5,432,583	+480,116	+596,918	+329,002	-278,021	-381,123
4,998,554	5,174,972	5,022,332	+554,356	+647,291	+593,176	-165,464	-220,464
3,799,082	3,826,653	3,457,013	+220,363	+121,467	+18,354	-146,493	+114,543
3,272,321	3,589,020	3,603,876	-48,227	-104,558	-174,075	-275,464	-303,539
3,152,632	3,341,356	3,148,420	-113,826	+134,380	+3,362	-237,583	-98,967
4,803,597	4,888,295	4,332,604	+328,070	+113,421	-97,604	-249,039	+111,645
2,674,484	2,835,311	2,929,692	+207,962	+179,292	+22,357	-344,374	-383,612
2,794,668	2,724,593	2,545,414	+130,964	+49,985	-120,907	-123,271	-50,836
3,214,506	3,404,027	3,250,503	+359,996	-54,155	-172,221	-41,491	-50,802
2,842,113	2,785,466	2,696,519	+195,219	+55,604	+299,820	-92,489	-342,834
2,714,922	2,768,803	2,762,761	+102,489	+4,999	+513	-300,721	-195,360
2,362,320	2,369,112	2,346,626	+277,827	+235,231	-2,923	-8,660	+199,881
2,441,707	2,322,562	2,261,211	+100,600	+169,208	-88,194	-27,226	-26,827
2,751,913	2,605,435	2,558,301	+75,578	-10,359	-230,322	-362,221	-390,438
2,351,456	2,256,006	2,321,268	+126,836	+50,847	+58,632	+119,448	-142,502
2,171,607	2,172,891	2,112,247	+625,277	-64,082	-105,767	-243,532	-253,567
1,628,460	1,711,172	1,715,607	+138,145	+210,393	+63,553	+1,042	+128,886
1,123,172	1,141,277	1,139,401	+147,672	+118,590	+49,002	-48,296	+19,160
1,539,756	1,611,415	1,578,208	+87,108	+99,867	-89,387	-111,272	+31,549
1,396,481	1,480,959	1,446,323	+92,457	+155,701	+99,089	-5,750	+30,745
1,013,952	1,078,732	992,576	+62,940	+47,488	-13,085	-77,694	+77,031
1,155,620	1,326,205	1,175,481	+50,578	+35,009	+26,151	-92,834	+12,586
1,029,449	1,062,872	1,091,879	+73,477	+49,053	-70,113	-191,831	-108,848
1,580,387	1,576,846	1,474,618	+59,180	+64,932	+30,025	-77,454	+27,470
1,399,950	1,445,296	1,327,893	+178,663	+45,708	-885	-51,584	+67,458
1,215,359	1,150,754	1,167,784	+7,605	-71,039	-31,595	-22,427	-117,193
877,561	865,110	801,240	+161,378	+79,538	+35,349	-9,573	+39,093
844,544	849,114	809,935	+3,592	+2,393	-35,291	-73,001	-96,889
673,708	745,632	739,586	+20,475	-12,110	-54,983	-76,236	-87,632
\$210,912,006	\$221,719,247	\$215,054,801	+\$9,569,887	+\$11,240,779	-\$40,433	-\$15,410,111	-\$16,415,929

# Excess or Deficiency of Revenue: Towns over 5,000 Population.

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Towns. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1929	1930	1931	1932	1933	1929	1930	1931	1932	1933	1929	1930	1931	1932	1933
Brookline	\$ 4,276,430	\$4,601,568	\$4,473,324	\$4,262,411	\$4,282,735	\$3,482,137	\$3,813,492	\$4,077,235	\$4,267,347	\$4,200,922	+\$794,293	+\$788,072	+\$396,963	-\$14,936	+\$21,813
Arlington	2,192,906	2,338,732	2,394,470	2,237,630	2,303,998	1,815,917	1,934,459	2,055,537	2,112,242	2,228,751	+\$316,989	+\$404,273	+\$338,589	+\$145,388	+\$75,247
Watertown	2,291,409	2,275,397	2,306,624	2,397,000	2,208,901	1,848,296	2,008,659	2,124,426	2,335,855	2,154,794	+\$376,113	+\$266,738	+\$182,398	+\$61,161	+\$4,107
Frammingham	1,415,640	1,500,608	1,441,845	1,412,628	1,385,842	1,267,260	1,337,313	1,346,123	1,433,865	1,437,722	+\$148,350	+\$103,205	+\$95,722	-\$21,397	+\$99,017
Belmont	1,649,187	1,787,653	1,794,393	1,678,907	1,605,067	1,283,068	1,383,602	1,507,413	1,628,773	1,621,061	+\$367,089	+\$404,051	+\$286,980	+\$50,134	+\$15,994
Methuen	970,105	1,003,609	960,917	885,619	1,010,583	868,343	940,007	912,473	971,993	921,170	+\$101,762	+\$63,602	+\$48,444	-\$86,364	+\$89,413
Weymouth	1,339,601	1,604,214	1,546,065	1,447,970	1,548,400	1,153,373	1,293,897	1,353,633	1,463,644	1,528,736	+\$265,183	+\$310,417	+\$210,432	-\$15,674	+\$19,664
Winthrop	904,428	963,518	892,605	829,322	777,003	761,000	802,098	822,933	815,381	802,067	+\$143,428	+\$101,450	+\$69,672	+\$13,941	-\$25,062
West Springfield	1,130,135	1,153,889	1,139,613	1,101,136	1,098,525	1,003,511	1,077,327	1,039,707	1,097,952	1,081,516	+\$126,624	+\$76,512	+\$99,906	+\$3,184	+\$16,809
Milton	1,267,944	1,367,022	1,277,981	1,265,147	1,160,678	1,082,611	1,120,631	1,136,099	1,160,184	1,062,532	+\$175,383	+\$246,491	+\$141,292	+\$104,958	+\$98,046
Wakefield	1,339,601	1,375,108	1,363,932	1,264,342	1,191,242	1,163,127	1,246,825	1,225,176	1,213,700	1,106,252	+\$176,474	+\$128,431	+\$143,756	+\$54,990	+\$84,990
Braintree	1,237,088	1,326,337	1,350,780	1,246,813	1,297,048	1,098,458	1,139,309	1,166,105	1,207,532	1,094,049	+\$228,580	+\$268,968	+\$184,049	+\$38,290	+\$202,999
Greenfield	957,479	933,980	906,442	828,974	926,193	793,827	831,371	876,570	907,416	911,000	+\$163,652	+\$102,600	+\$28,832	+\$22,558	+\$15,193
Dedham	881,075	960,382	969,002	1,045,717	953,606	768,604	808,262	906,878	1,052,203	954,622	+\$114,381	+\$132,120	+\$62,124	-\$6,486	-\$1,016
Norwood	1,356,214	1,342,360	1,335,088	1,287,229	1,336,850	1,163,365	1,173,713	1,262,909	1,264,134	1,212,135	+\$195,819	+\$188,647	+\$72,689	+\$13,105	+\$124,715
Millis	591,941	588,336	590,062	623,094	528,234	480,963	505,655	595,092	609,581	577,259	+\$111,848	+\$181,801	+\$17,463	+\$13,463	+\$9,025
Saugus	625,325	624,708	632,946	635,201	626,153	551,742	572,159	641,313	623,288	637,432	+\$73,583	+\$62,509	+\$11,233	+\$11,913	+\$11,279
Southbridge	484,358	511,929	566,051	569,744	569,023	498,945	515,383	519,255	502,220	512,550	-\$14,587	-\$3,454	+\$46,796	+\$7,524	+\$56,475
Nauck	892,939	819,077	880,662	894,393	925,318	810,659	828,716	800,019	902,268	901,133	-\$52,280	-\$9,639	+\$26,643	+\$24,385	+\$24,385
Plymouth	736,525	796,553	798,732	748,315	781,229	667,689	737,735	763,785	760,542	763,408	+\$68,830	+\$68,818	+\$29,947	+\$12,227	+\$17,821
Webster	513,021	527,842	551,243	547,087	487,716	518,078	537,082	572,278	533,026	492,108	-\$5,067	-\$9,840	-\$21,035	+\$14,011	+\$5,608
Danvers	880,067	898,784	875,252	825,700	825,087	753,150	793,459	816,745	769,116	739,163	+\$126,917	+\$75,275	+\$58,507	+\$56,644	+\$85,924
Clinton	566,600	521,437	510,605	451,367	451,367	476,992	476,992	599,306	532,851	583,142	-\$80,608	-\$8,041	+\$2,574	+\$2,574	+\$14,775
Winchester	1,018,876	1,007,527	957,652	966,273	944,167	814,676	839,548	873,909	882,019	830,090	+\$204,200	+\$167,979	+\$81,743	+\$4,254	+\$124,077
Adams	529,175	541,259	471,643	480,878	480,878	493,536	519,360	538,150	655,583	473,030	+\$33,659	+\$21,899	-\$136,551	-\$133,940	+\$7,848
Amesbury	588,751	495,927	543,221	512,296	445,013	434,906	510,440	522,919	509,635	448,362	+\$153,845	+\$145,131	+\$20,302	+\$2,661	+\$3,349
Wellesley	1,181,504	1,302,933	1,295,671	1,274,569	1,293,044	1,055,090	1,143,867	1,158,870	1,213,278	1,106,679	+\$138,901	+\$136,801	+\$136,801	+\$61,291	+\$126,365
Easthampton	473,426	456,783	433,171	520,873	474,997	403,482	434,949	506,280	543,386	430,393	+\$69,944	+\$25,854	+\$71,709	+\$25,513	+\$44,304
Fairhaven	490,067	460,438	403,014	439,878	404,397	443,638	433,304	452,415	464,269	441,307	+\$47,429	+\$27,194	+\$10,599	+\$4,391	+\$6,410
Needham	773,702	909,152	960,121	899,874	860,971	629,593	697,300	810,108	850,602	758,986	+\$144,109	+\$211,762	+\$150,013	+\$49,272	+\$101,985
Attol	530,704	571,291	533,188	538,740	516,069	499,675	522,020	513,993	538,987	499,987	+\$131,029	+\$49,271	+\$19,193	+\$4,082	+\$16,172
Swampscott	731,800	742,975	755,075	707,643	670,631	633,164	707,242	720,417	717,650	670,151	+\$99,636	+\$65,733	+\$34,665	+\$1,007	+\$1,007
North Attleborough	593,132	600,272	600,451	576,119	576,119	485,857	530,839	554,986	541,986	492,598	+\$113,275	+\$69,433	+\$15,465	+\$188	+\$44,007
Stonham	586,981	605,014	592,126	596,627	574,732	525,343	596,579	606,764	604,315	574,019	+\$81,638	+\$8,435	-\$14,638	-\$7,688	+\$713
Andover	624,492	633,320	538,981	496,896	520,880	508,152	520,380	522,081	499,885	484,186	+\$126,340	+\$112,950	+\$71,140	+\$19,102	+\$12,710
Reading	933,634	984,159	1,010,150	1,010,149	930,455	856,663	893,949	929,255	920,648	889,101	+\$82,949	+\$90,210	+\$60,895	+\$107,501	+\$1,354
Northbridge	341,587	373,349	409,220	361,498	366,940	325,290	357,320	362,322	337,197	344,818	+\$16,297	+\$16,029	+\$46,598	+\$24,301	+\$24,122
Palmer	355,268	419,209	389,986	356,080	375,508	353,169	370,283	369,880	375,154	349,846	+\$3,099	+\$48,926	+\$20,106	+\$19,074	+\$26,422
Lexington	836,637	864,551	858,256	846,034	834,063	750,663	774,826	803,195	808,604	798,080	+\$85,944	+\$79,725	+\$37,401	+\$37,401	+\$35,223

P.D. 79.



P.D. 79.										xiii									
Bridgewater	287,883	296,018	297,396	296,862	288,591	284,566	291,311	294,245	308,430	292,895	+3,317	+4,707	+3,151	-11,568	-4,304	-11,568	-4,304	-11,568	-4,304
Ludlow	410,920	407,541	416,158	421,942	486,510	358,933	361,292	413,493	458,591	448,081	+51,087	+46,249	+2,665	-36,649	+38,429	-36,649	+38,429	-36,649	+38,429
Dartmouth	475,615	473,937	444,113	447,350	440,029	433,537	465,473	448,245	458,248	473,902	+42,078	+8,464	-4,132	-10,898	-36,127	-10,898	-36,127	-10,898	-36,127
Marblehead	807,145	850,309	833,243	825,263	828,616	683,623	723,276	746,572	807,416	771,457	+107,083	+107,083	+92,671	-17,159	-17,159	-17,159	-17,159	-17,159	-17,159
Middleborough	595,933	597,366	559,328	557,070	542,197	548,411	535,757	509,661	524,855	501,312	+47,582	+61,839	+49,067	-12,215	-40,885	-12,215	-40,885	-12,215	-40,885
Hudson	518,989	505,189	499,228	499,228	508,615	430,413	452,160	484,166	485,438	458,460	+88,576	+53,029	-10,036	-13,790	+50,155	-13,790	+50,155	-13,790	+50,155
Stoughton	339,512	368,526	375,595	388,952	375,984	330,365	350,069	371,383	393,656	365,905	+9,147	+9,457	+7,212	-4,704	+10,079	-4,704	+10,079	-4,704	+10,079
Montague	394,817	364,683	370,028	388,285	430,727	313,846	330,548	368,067	389,548	397,548	+50,971	+34,120	+1,961	-1,393	-33,179	-1,393	-33,179	-1,393	-33,179
Whitman	340,547	361,694	343,799	338,952	388,419	325,046	313,413	326,430	317,244	317,244	+12,501	+42,221	+19,369	-4,593	-71,175	-4,593	-71,175	-4,593	-71,175
Rockland	340,935	374,718	376,615	342,009	365,015	342,848	331,073	304,289	334,891	335,494	-1,908	+33,645	+12,326	+7,118	+30,521	+7,118	+30,521	+7,118	+30,521
Concord	646,806	647,385	651,281	604,408	629,149	535,178	579,953	610,987	601,276	596,610	+67,482	+67,482	+43,294	-3,132	-26,539	-3,132	-26,539	-3,132	-26,539
Ware	296,018	295,741	277,681	289,287	293,432	281,865	287,923	298,347	304,774	301,801	+7,818	+7,818	+20,666	-16,487	-8,369	-16,487	-8,369	-16,487	-8,369
Wahpole	547,606	567,099	536,383	542,024	481,431	486,391	486,391	486,391	486,391	486,391	+14,153	+14,153	+14,153	-23,452	-23,452	-23,452	-23,452	-23,452	-23,452
Barnstable	592,596	634,143	582,076	594,650	585,419	404,182	486,506	496,666	489,002	483,365	+183,414	+147,637	+85,410	-65,648	-102,054	-65,648	-102,054	-65,648	-102,054
Maynard	282,209	283,779	268,892	292,726	277,554	242,272	281,076	289,788	313,944	279,691	+39,936	+12,703	-20,806	-21,213	-2,137	-21,213	-2,137	-21,213	-2,137
Agawam	361,947	394,452	350,963	365,578	365,578	306,784	318,117	340,171	371,525	419,244	+66,335	+17,706	-11,706	-10,562	-59,666	-10,562	-59,666	-10,562	-59,666
Grafton	255,581	242,993	245,045	241,407	241,407	237,080	235,660	243,221	256,444	220,709	+7,333	+7,333	+3,252	-15,500	-15,500	-15,500	-15,500	-15,500	-15,500
Franklin	369,892	399,739	388,949	369,254	353,631	347,922	360,883	371,176	397,436	345,719	+12,970	+38,856	+16,875	-28,182	-7,193	-28,182	-7,193	-28,182	-7,193
Chelmsford	282,241	270,053	266,830	279,449	271,898	255,514	260,373	256,610	264,876	247,663	+26,727	+9,680	+10,220	-14,573	-24,235	-14,573	-24,235	-14,573	-24,235
North Andover	371,880	371,316	361,512	372,706	325,388	347,268	366,088	347,767	361,828	338,436	+10,612	+5,248	+13,745	-10,048	-13,048	-10,048	-13,048	-10,048	-13,048
Millbury	250,608	270,866	264,066	247,030	278,083	225,903	260,843	254,501	296,239	254,287	+24,705	+39,023	+9,565	-40,809	-43,786	-40,809	-43,786	-40,809	-43,786
Draut	207,381	229,200	209,578	241,838	229,876	202,492	226,304	229,080	227,833	225,409	+4,888	+2,896	-19,452	-14,005	-14,005	-14,005	-14,005	-14,005	-14,005
Shrewsbury	448,965	485,277	442,538	444,237	453,969	409,862	422,257	426,483	463,071	452,893	+39,113	+63,020	+16,055	-18,834	-1,076	-18,834	-1,076	-18,834	-1,076
South Hadley	356,104	361,224	361,655	344,372	368,180	297,155	313,391	340,355	374,628	356,209	+58,949	+47,833	-21,300	-30,256	-1,971	-30,256	-1,971	-30,256	-1,971
Hingham	552,336	606,484	638,654	571,462	566,030	457,911	534,403	545,255	576,143	537,865	+94,425	+72,081	+93,399	-23,319	-8,165	-23,319	-8,165	-23,319	-8,165
Randolph	250,860	256,738	271,638	273,272	283,725	190,605	234,575	253,305	277,659	285,337	+60,255	+22,163	-5,234	-4,383	-1,612	-4,383	-1,612	-4,383	-1,612
Westborough	186,746	187,823	225,861	217,494	240,000	181,521	207,001	223,998	230,435	211,087	+5,225	-19,178	+1,863	-12,941	-28,913	-12,941	-28,913	-12,941	-28,913
Mansfield	473,278	476,928	447,318	422,970	414,432	445,041	431,950	449,859	428,660	390,304	+28,327	+44,978	-17,459	-3,690	-24,128	-3,690	-24,128	-3,690	-24,128
Uxbridge	288,553	293,484	300,147	278,717	266,575	252,965	263,019	274,911	259,090	227,838	+33,888	+30,465	-25,236	-19,627	-38,387	-19,627	-38,387	-19,627	-38,387
Spencer	223,663	211,981	223,309	229,023	267,373	194,275	200,355	225,763	234,257	228,564	+29,388	+11,626	-3,454	-5,234	-38,809	-5,234	-38,809	-5,234	-38,809
Winchendon	312,520	306,994	273,919	299,091	332,143	281,938	285,163	323,027	346,124	320,779	+30,584	+21,831	-49,108	-47,083	-11,364	-47,083	-11,364	-47,083	-11,364
Auburn	292,223	248,274	238,040	242,411	251,219	215,769	240,638	290,047	269,809	264,715	+7,464	+7,464	-11,577	-23,913	-23,913	-23,913	-23,913	-23,913	-23,913
Great Barrington	316,913	329,452	313,584	321,515	327,423	266,093	292,776	311,635	308,815	301,029	+50,910	+36,676	-1,049	-13,606	-13,606	-13,606	-13,606	-13,606	-13,606
Amherst	291,799	307,588	317,333	298,200	291,232	266,413	287,378	304,836	294,298	290,358	+25,386	+20,210	+12,497	-3,902	-8,74	-3,902	-8,74	-3,902	-8,74
Billerica	321,706	349,072	369,799	342,095	347,205	320,940	318,017	334,472	367,725	380,690	+10,766	+31,065	+35,327	-25,630	-33,485	-25,630	-33,485	-25,630	-33,485
Abington	277,806	299,020	265,510	270,607	261,312	250,061	271,535	283,659	268,030	235,399	+18,745	+2,515	-20,140	-11,577	-23,913	-11,577	-23,913	-11,577	-23,913
Canton	362,990	374,664	364,154	364,015	352,779	214,358	326,133	346,672	348,000	340,988	+48,632	+37,921	-16,482	-8,415	-12,791	-8,415	-12,791	-8,415	-12,791
Wareham	314,195	332,602	309,150	327,164	317,023	268,553	285,379	271,973	332,664	332,253	+45,642	+47,223	-37,177	-5,500	-15,230	-5,500	-15,230	-5,500	-15,230
Ipwich	337,493	401,879	388,792	376,711	418,346	361,395	370,077	373,270	390,090	400,379	+26,098	+31,802	-15,522	-3,379	-17,967	-3,379	-17,967	-3,379	-17,967
Tewksbury	138,949	132,259	139,940	142,069	141,185	122,922	127,301	124,555	132,089	138,431	+16,027	+14,958	-15,312	-9,754	-2,764	-9,754	-2,764	-9,754	-2,764
Somerset	363,953	340,415	341,973	311,811	332,534	296,967	298,637	308,019	314,872	309,396	+66,986	+41,778	-53,954	-3,061	-23,448	-3,061	-23,448	-3,061	-23,448
Orange	246,498	270,668	254,373	261,463	273,719	236,998	255,179	249,709	258,620	246,074	+9,490	+16,489	-4,664	-28,645	-28,645	-28,645	-28,645	-28,645	-28,645
Forborough	241,117	249,680	229,858	255,557	247,213	216,471	219,090	221,630	249,658	255,154	+24,646	+8,298	-8,298	-7,941	-7,941	-7,941	-7,941	-7,941	-7,941
Easton	231,746	243,889	248,115	218,821	225,121	190,292	216,516	228,873	226,381	204,391	+41,454	+27,373	-19,242	-1,160	-20,730	-1,160	-20,730	-1,160	-20,730
83 Towns	\$54,831,492	\$56,943,029	\$56,286,395	\$54,947,811	\$54,425,048	\$47,427,257	\$50,567,043	\$52,760,778	\$54,564,312	\$52,318,706	+ \$7,404,235	+ \$6,375,986	+ \$3,525,617	+ \$383,499	+ \$2,106,342	+ \$383,499	+ \$2,106,342	+ \$383,499	+ \$2,106,342



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.*

	CITIES. (In order of Population, 1930)	TOTALS			PERCENTAGES			
		TOTALS	Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
BOSTON	.	\$80,389,666.59	\$64,406,995.68	\$8,522,378.02	\$7,459,792.89	80.1	10.6	9.3
WORCESTER	.	13,209,518.58	10,938,566.29	643,752.29	1,627,200.00	82.8	4.9	12.3
SPRINGFIELD	.	12,578,451.14	10,484,587.05	907,864.09	1,186,000.00	83.4	7.2	9.4
FALL RIVER	.	8,822,754.07	4,041,382.03	540,752.55	1,240,619.49	69.4	9.3	21.3
CAMBRIDGE	.	8,678,488.83	6,992,126.14	700,523.87	985,838.82	80.6	8.1	11.3
NEW BEDFORD	.	6,703,144.19	4,626,821.49	543,529.82	996,792.88	74.5	9.1	16.4
SOMERVILLE	.	5,704,674.98	4,805,436.94	423,912.42	869,325.62	84.3	7.5	8.2
LYNN	.	6,472,822.45	5,094,970.04	515,288.57	862,563.84	78.7	8.0	13.3
LOWELL	.	5,563,099.67	4,395,171.57	369,258.46	798,669.64	79.0	6.6	14.4
LAWRENCE	.	4,320,278.76	3,302,213.02	313,223.63	704,842.11	76.4	7.3	16.3
QUINCY	.	5,432,583.53	3,958,295.74	460,951.93	1,013,335.86	72.9	8.5	18.6
NEWTON	.	5,022,332.28	4,023,699.52	400,746.77	597,885.99	80.1	8.0	11.9
BROCKTON	.	3,457,012.55	2,851,743.95	181,918.60	423,350.00	82.5	5.3	12.2
MIDFORD	.	3,603,875.68	2,759,281.38	321,827.83	522,766.47	76.6	8.9	14.5
MALDEN	.	3,148,420.30	2,591,460.42	257,081.59	299,878.29	82.3	8.2	9.5
HOLYOKE	.	4,332,603.84	3,528,636.28	243,151.21	560,816.35	81.4	5.6	13.0
PITTSFIELD	.	2,929,691.56	2,312,411.91	156,879.65	460,400.00	78.9	5.4	15.7
HAYVERHILL	.	2,545,414.46	2,251,297.52	98,193.08	195,923.86	88.4	3.9	7.7
EVERETT	.	3,250,502.88	2,584,732.99	270,866.03	394,903.86	79.5	8.3	12.2
CHELSEA	.	2,696,518.79	2,163,900.65	182,755.26	343,862.88	80.2	7.0	12.8
CHICOPEE	.	2,769,761.08	2,182,599.57	125,260.16	454,901.35	79.0	4.5	16.5
SALEM	.	2,346,625.70	2,013,802.20	118,823.50	214,000.00	86.1	5.1	9.1
FITCHBURG	.	2,261,211.00	1,945,683.20	108,527.80	206,700.00	86.1	4.8	9.1
WALTHAM	.	2,583,301.23	1,892,775.56	204,606.02	400,829.67	74.0	8.0	18.0
TAUNTON	.	2,321,268.19	1,813,773.97	147,924.52	333,570.40	78.1	6.4	15.5
REVERE	.	2,112,246.68	1,600,662.25	173,954.36	331,630.07	75.8	8.5	16.7
BEVERLY	.	1,713,606.84	1,307,160.75	60,446.09	148,000.00	87.9	3.5	8.6
NORTHAMPTON	.	1,139,401.23	1,096,334.75	23,066.48	54,000.00	94.0	2.6	4.7
GLoucester	.	1,578,207.72	1,245,005.78	93,826.94	237,375.00	78.9	6.1	13.0
MELROSE	.	1,446,322.79	1,097,733.98	129,665.69	218,863.12	75.9	9.0	15.1
LEOMINSTER	.	992,575.71	804,094.55	64,481.16	124,000.00	81.0	6.5	12.5
ATTLEBORO	.	1,175,481.48	1,015,800.18	56,681.30	103,000.00	86.4	4.8	8.8
NORTH ADAMS	.	1,091,879.00	883,433.67	50,020.33	148,425.00	81.8	4.6	13.6
PEARBORT	.	1,474,617.61	1,273,606.58	67,011.03	134,000.00	86.4	4.5	9.1
WESTFIELD	.	1,327,893.47	1,118,965.79	61,327.68	147,600.00	84.3	4.6	11.1
WOBURN	.	1,167,784.13	871,911.92	92,936.75	202,935.46	74.7	7.9	17.4
GARDNER	.	801,239.95	691,991.18	37,748.77	71,500.00	86.4	4.7	8.9
MARLBOROUGH	.	809,935.22	638,308.98	53,626.24	118,000.00	78.8	6.6	14.6
NEWBURYPORT	.	739,586.52	628,576.59	24,509.93	86,500.00	85.0	3.3	11.7
39 Cities	.	\$215,054,800.70	\$172,305,981.36	\$17,782,220.42	\$24,966,598.92	80.1	8.3	11.6

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.*

	Towns. (In order of Population, 1930)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline .	.	\$4,260,922.04	\$3,491,949.49	\$296,837.39	\$472,135.16	81.9	7.0	11.1
Arlington .	.	2,228,751.41	1,833,537.92	158,420.79	236,792.70	82.3	7.1	10.6
Watertown .	.	2,154,793.53	1,665,691.18	199,485.14	289,617.21	77.3	9.3	13.4
Frankingham .	.	1,297,824.73	1,007,020.62	101,404.11	189,400.00	77.6	7.8	14.6
Belmont .	.	1,621,061.40	1,294,856.87	126,442.01	199,762.52	79.9	7.2	12.3
Methuen .	.	921,170.08	767,918.19	57,311.89	95,940.00	83.4	6.8	10.4
Weymouth .	.	1,528,736.11	1,310,260.58	87,085.98	131,389.55	85.7	5.7	8.6
Wintrop .	.	802,066.84	638,346.23	57,032.08	106,688.53	79.6	7.1	13.3
West Springfield .	.	1,081,516.48	897,698.71	70,847.77	113,000.00	83.0	6.6	10.4
Milton .	.	1,062,532.30	844,704.95	87,969.48	129,857.87	79.5	8.3	12.2
Wakefield .	.	1,106,252.48	903,270.18	67,651.24	135,331.06	81.7	6.1	12.2
Braintree .	.	1,094,049.34	890,193.59	82,349.09	121,506.66	81.4	7.5	11.1
Greenfield .	.	910,999.99	823,081.70	27,918.29	60,000.00	90.3	3.1	6.6
Dedham .	.	954,622.49	824,301.34	40,549.51	89,771.64	86.4	4.2	9.4
Norwood .	.	1,212,134.71	961,072.70	66,063.43	184,998.58	79.3	5.4	15.3
Milford .	.	577,258.62	520,179.91	13,377.92	43,500.79	90.1	2.4	7.5
Saugus .	.	637,432.03	555,418.33	17,671.36	64,342.34	87.1	2.8	10.1
Southbridge .	.	512,549.85	478,330.77	12,969.08	21,250.00	93.3	2.5	4.2
Natick .	.	901,132.74	750,675.76	63,166.48	87,290.50	83.3	7.0	9.7
Plymouth .	.	763,408.43	691,227.07	23,014.70	49,166.66	90.6	3.0	6.4
Wobeter .	.	482,108.25	383,345.28	33,762.97	65,000.00	79.5	7.0	13.5
Danvers .	.	739,163.18	653,548.65	34,501.99	51,112.54	88.4	4.7	6.9
Clinton .	.	593,141.56	577,876.15	11,765.41	3,500.00	97.4	2.0	0.6
Winchester .	.	820,090.16	643,645.52	65,669.00	110,775.64	78.5	8.0	13.5
Adams .	.	473,029.70	376,285.32	31,244.38	65,500.00	79.6	6.6	13.8
Amesbury .	.	448,361.94	389,473.08	19,164.33	39,724.53	86.9	4.3	8.8
Wellesley .	.	1,166,679.06	941,866.32	84,208.45	140,604.29	80.7	7.2	12.1
Easthampton .	.	430,393.35	403,216.60	11,176.75	16,000.00	93.7	2.6	3.7
Fairhaven .	.	441,307.49	300,647.66	21,059.01	29,690.82	88.5	4.8	6.7
Needham .	.	758,986.25	571,199.38	74,628.12	113,158.75	75.3	9.8	14.9
Swampscott .	.	479,896.78	437,520.57	18,376.21	44,000.00	87.5	3.7	8.8
North Attleborough .	.	670,100.57	535,316.16	37,402.18	77,432.53	79.9	8.6	11.5
Stonham .	.	492,698.23	423,740.84	18,557.39	53,000.00	86.0	9.2	10.8
Andover .	.	574,018.60	435,068.90	40,656.94	78,292.76	79.3	7.1	13.6
Reading .	.	484,186.20	435,987.74	14,198.46	34,000.00	90.1	2.9	7.0
Northbridge .	.	889,101.25	771,651.54	35,803.20	81,646.51	86.8	4.0	9.2
Palmer .	.	344,817.56	318,003.27	11,814.29	15,000.00	92.2	3.4	4.4
Lexington .	.	798,839.51	606,709.33	14,850.56	19,000.00	90.3	4.3	5.4
Bridgewater .	.	292,894.55	236,755.24	60,179.16	131,951.02	76.0	7.5	16.5
Ludlow .	.	448,081.10	411,434.95	25,139.31	31,000.00	80.8	8.6	10.6
Dartmouth .	.	403,901.71	325,285.95	19,646.15	48,625.00	91.8	4.4	3.8
	.			29,990.76		80.6	7.4	12.0

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population*  
— Concluded.

	Towns. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Marblehead	.	\$771,456.76	\$659,548.99	\$35,907.77	\$76,000.00	85.5	4.7	9.8
Middleborough	.	501,312.21	472,137.91	12,174.30	17,000.00	94.2	2.4	3.4
Hudson	.	486,460.22	381,505.42	22,854.80	83.2	83.2	5.0	11.8
Stoughton	.	365,904.81	295,650.26	24,548.04	45,706.51	80.8	6.7	12.5
Montague	.	397,547.68	360,596.03	12,951.65	24,000.00	90.7	3.3	6.0
Whitman	.	317,244.21	285,192.43	14,051.78	18,000.00	89.9	4.4	5.7
Rockland	.	325,494.01	294,388.75	14,105.26	17,000.00	90.5	4.3	5.2
Concord	.	596,609.61	499,340.42	36,768.19	60,501.00	83.7	6.2	10.1
Ware	.	301,801.21	278,639.59	12,111.62	11,050.00	92.3	4.0	3.7
Ware	.	489,172.45	367,358.13	35,479.24	86,335.08	75.1	7.3	17.6
Barnstable	.	483,364.70	437,915.28	16,449.42	29,000.00	90.6	3.4	6.0
Maynard	.	279,690.97	243,143.14	14,547.83	22,000.00	86.9	5.2	7.9
Agawam	.	419,244.19	327,776.69	25,095.69	66,371.81	78.2	6.0	15.8
Grafton	.	220,709.42	202,746.62	9,462.80	8,500.00	91.9	4.3	3.8
Franklin	.	345,717.64	265,886.07	19,340.61	60,490.96	76.9	5.6	17.5
Chelmsford	.	947,663.01	222,446.65	8,800.36	16,416.00	89.8	3.6	6.6
North Andover	.	338,432.56	302,790.10	11,645.46	24,000.00	89.5	3.4	7.1
Millbury	.	924,297.05	234,439.25	6,357.80	13,500.00	92.2	2.5	5.3
Dracut	.	459,892.90	199,056.34	13,352.75	33,000.00	88.3	5.9	5.8
Shrewsbury	.	366,308.37	373,703.65	20,089.34	59,100.00	86.4	5.0	8.6
South Hadley	.	537,863.31	316,344.26	18,364.61	31,500.00	90.7	1.7	7.0
Hingham	.	285,336.78	505,966.58	13,478.47	42,166.58	88.3	4.7	7.0
Randolph	.	211,087.34	171,808.31	17,177.69	32,000.00	81.4	3.4	15.2
Westborough	.	390,304.32	350,685.56	15,318.76	24,300.00	89.6	3.9	6.2
Mansfield	.	227,838.22	204,073.22	8,765.00	18,000.00	90.4	3.7	7.9
Uxbridge	.	228,563.88	206,388.13	8,473.75	13,500.00	92.3	4.4	13.3
Spencer	.	264,778.52	264,127.84	14,150.68	42,500.00	92.2	3.6	6.2
Winchendon	.	264,715.05	238,791.89	9,423.16	16,500.00	85.6	2.8	11.6
Auburn	.	311,029.32	266,185.30	8,844.02	36,000.00	89.3	2.4	8.3
Great Barrington	.	290,358.12	259,338.83	7,019.29	24,000.00	81.1	6.4	12.5
Amherst	.	380,689.79	308,750.97	24,438.82	47,500.00	82.6	3.2	14.2
BillERICA	.	235,398.99	217,868.13	7,530.86	35,318.61	92.6	3.9	4.2
Abington	.	340,987.98	290,379.15	14,690.22	33,318.61	86.3	2.2	10.4
Canton	.	332,252.75	312,836.42	7,316.33	12,000.00	94.2	4.4	3.9
Wareham	.	400,378.94	336,834.78	17,383.53	46,160.63	84.1	3.9	11.9
Ipswich	.	138,430.42	129,849.89	4,181.03	4,400.00	93.8	3.0	3.2
Tewksbury	.	309,385.52	246,784.64	25,850.88	36,750.00	79.8	8.3	11.8
Somerset	.	245,074.33	222,302.33	10,972.00	11,800.00	90.7	4.5	4.8
Orange	.	255,154.39	209,839.80	16,314.59	29,000.00	82.2	6.4	11.4
Foxborough	.	204,390.59	188,715.30	8,175.29	7,500.00	92.3	4.0	3.7
Easton	.	.	.	.	.	.	.	.
83 Towns	.	\$52,318,706.27	\$43,958,512.33	\$3,009,560.60	\$5,350,633.34	84.0	5.8	10.2



## Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1929 and 1933.

CITIES (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1929	1933	Percent- age of Increase or Decrease	1929	1933	Percent- age of Increase or Decrease	1929	1933	Percent- age of Increase or Decrease
BOSTON . . . . .	\$2,007,194,500	\$1,801,028,200	-10.3	\$71,971,423	\$69,733,046	-3.1	\$69,818,003	\$80,389,067	+15.1
WORCESTER . . . . .	357,722,590	330,759,950	-7.5	13,728,417	12,994,079	-5.3	12,489,410	13,209,519	+5.8
SPRINGFIELD . . . . .	324,975,650	296,937,665	-8.6	11,202,666	12,009,677	+7.2	10,319,667	12,378,451	+21.9
FALL RIVER . . . . .	162,511,907	160,889,652	-1.0	6,899,069	5,176,605	-25.0	7,985,647	8,624,754	+8.0
CAMBRIDGE . . . . .	197,661,907	190,868,980	-3.4	8,014,956	8,159,846	+1.8	7,985,647	8,624,754	+8.0
NEW BEDFORD . . . . .	195,013,756	119,108,333	-38.9	7,649,357	5,851,253	-23.5	7,271,477	6,073,144	-16.5
SOMERVILLE . . . . .	125,889,340	123,090,937	-2.2	4,490,945	5,466,307	+21.7	4,151,610	5,704,675	+37.4
LYNN . . . . .	145,669,465	142,264,363	-2.3	5,264,758	5,900,852	+12.1	5,153,408	6,472,822	+25.6
LOWELL . . . . .	136,254,620	114,894,421	-15.7	2,841,815	4,792,822	+68.3	2,330,876	5,563,100	+140.4
LAWRENCE . . . . .	129,945,450	101,867,850	-21.6	4,548,940	4,033,870	-11.3	4,464,162	4,320,279	-3.2
QUINCY . . . . .	145,583,645	132,663,775	-9.6	5,090,296	5,051,460	-0.8	4,610,180	5,432,583	+17.8
NEWTON . . . . .	165,479,084	168,961,914	+2.1	5,212,458	4,801,868	-7.9	4,658,102	5,022,332	+8.0
BROCKTON . . . . .	83,550,421	80,016,575	-4.0	3,671,176	3,571,556	-2.7	3,450,813	3,457,013	+0.2
MEDFORD . . . . .	82,186,981	84,475,559	+2.8	2,823,450	3,300,337	+16.9	2,871,677	3,603,876	+25.5
MALDEN . . . . .	76,001,050	73,534,628	-3.2	2,723,263	3,049,453	+12.0	2,836,089	3,148,420	+11.0
HOLYOKE . . . . .	114,283,059	88,222,765	-22.8	4,851,590	4,444,249	-8.4	4,523,520	4,932,604	+9.1
PITTSFIELD . . . . .	61,993,528	61,750,990	-0.4	2,533,966	2,546,080	+0.5	2,326,004	2,929,692	+26.0
HAVERTILL . . . . .	67,976,454	57,259,106	-15.8	2,641,021	2,494,578	-5.7	2,510,057	2,543,414	+1.3
EVERETT . . . . .	75,666,723	75,649,654	-0.02	3,143,943	3,199,701	+1.8	2,783,947	3,250,503	+16.8
CHELSEA . . . . .	59,162,567	50,700,149	-14.3	2,855,579	2,353,685	-17.6	2,660,360	2,698,510	+1.4
SALFORD . . . . .	52,878,735	43,775,073	-17.2	2,521,169	2,567,401	+1.8	2,418,680	2,762,761	+14.2
FITCHBURG . . . . .	60,451,809	59,667,169	-1.3	2,384,228	2,546,507	+6.8	2,108,401	2,349,626	+11.4
WALTHAM . . . . .	61,621,212	52,391,979	-15.0	2,500,031	2,234,384	-10.6	2,292,431	2,261,211	-1.4
TAUNTON . . . . .	69,908,997	58,444,719	-16.6	2,298,436	2,167,868	-5.7	2,222,858	2,558,301	+15.1
REVERE . . . . .	43,564,935	38,156,701	-12.4	2,413,285	2,178,768	-9.7	2,286,449	2,321,268	+1.5
BEVERLY . . . . .	43,564,935	38,156,701	-12.4	2,413,285	2,178,768	-9.7	2,286,449	2,321,268	+1.5
NORTHAMPTON . . . . .	30,660,873	27,720,095	-9.8	1,662,871	1,844,493	+10.9	1,938,085	2,113,427	+9.0
GLOUCESTER . . . . .	31,621,342	31,692,580	+0.2	1,322,400	1,158,561	-12.8	1,984,734	1,130,401	-42.6
NELOUSE . . . . .	38,021,945	38,449,109	+1.1	1,594,260	1,604,757	+0.6	1,467,152	1,578,208	+7.6
LEOMINSTER . . . . .	24,310,723	23,450,812	-3.5	1,387,771	1,477,068	+6.4	1,283,334	1,446,523	+11.7
ATLANTON . . . . .	26,867,078	26,211,428	-2.4	1,101,853	1,069,607	-2.9	1,051,260	1,173,481	+11.6
NORTH ADAMS . . . . .	26,673,369	24,048,985	-9.8	979,737	953,031	-2.6	924,260	1,091,879	+18.1
PEABODY . . . . .	24,818,425	24,492,232	-1.3	1,574,297	1,502,088	-4.9	1,513,117	1,474,618	-2.7
WESTFIELD . . . . .	22,971,879	22,620,174	-1.5	1,395,351	1,395,351	0.0	1,316,478	1,327,893	+0.9
WOBURN . . . . .	21,493,478	20,084,506	-10.2	967,237	1,050,591	+8.6	936,632	1,167,784	+25.8
GARDNER . . . . .	25,016,047	22,245,785	-11.1	943,582	840,333	-10.9	782,204	801,240	+2.6
MARLBOROUGH . . . . .	17,838,163	16,693,921	-6.4	775,775	713,046	-8.1	772,183	809,935	+4.9
NEWBURYPORT . . . . .	14,642,055	13,541,641	-7.5	603,682	651,954	+8.0	583,207	739,586	+26.8
39 Cities . . . . .	\$5,400,541,515	\$4,847,976,467	-10.2	\$204,435,017	\$198,638,872	-2.8	\$194,865,130	\$215,054,801	+10.4

1 Decrease less than one-tenth of one per cent.

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1931, 1932 and 1933.  
All Municipalities.*

CLASSIFICATION.	1910	1931	1932	1933
General debt . . . . .	\$172,449,046	\$255,488,325	\$243,062,855	\$239,258,131
Public service enterprise debt . . . . .	66,118,553	108,929,703	112,967,093	114,160,911
Total gross funded or fixed debt . . . . .	\$238,567,599	\$364,418,028	\$356,029,948	\$353,419,042
Sinking funds deducted . . . . .	70,021,484	47,767,405	44,137,558	42,128,355
Net funded or fixed debt . . . . .	\$168,546,115	\$316,650,623	\$311,892,390	\$311,290,687
To which may be added:—				
Temporary debt . . . . .	9,139,691	45,075,007	68,372,129	174,861,268
TOTALS . . . . .	\$177,685,806	\$361,725,630	\$380,264,519	\$386,151,955

*Cities.*

General debt . . . . .	\$156,308,327	\$212,895,806	\$204,076,099	\$203,619,545
Public service enterprise debt . . . . .	50,965,550	96,153,650	101,028,100	103,356,100
Total gross funded or fixed debt . . . . .	\$207,273,877	\$309,049,456	\$305,104,199	\$306,975,645
Sinking funds deducted . . . . .	66,843,242	47,174,516	43,612,809	41,765,050
Net funded or fixed debt . . . . .	\$140,430,635	\$261,874,940	\$261,491,390	\$265,210,595
To which may be added:—				
Temporary debt . . . . .	6,491,302	32,388,372	52,495,414	258,637,688
TOTALS . . . . .	\$146,921,937	\$294,263,312	\$313,986,804	\$323,848,283

*Towns Over 5,000 Population.*

General debt . . . . .	\$12,872,337	\$34,857,346	\$32,147,434	\$29,434,220
Public service enterprise debt . . . . .	12,071,146	7,700,045	7,146,708	6,402,261
Total gross funded or fixed debt . . . . .	\$24,943,483	\$42,557,391	\$39,294,142	\$35,836,481
Sinking funds deducted . . . . .	2,646,536	512,598	450,462	363,305
Net funded or fixed debt . . . . .	\$22,296,947	\$42,044,793	\$38,843,680	\$35,473,176
To which may be added:—				
Temporary debt . . . . .	1,873,512	9,414,909	12,289,335	12,749,642
TOTALS . . . . .	\$24,170,459	\$51,459,702	\$51,133,015	\$48,222,818

*Towns Under 5,000 Population.*

General debt . . . . .	\$3,268,382	\$7,735,173	\$6,839,322	\$6,204,366
Public service enterprise debt . . . . .	3,081,857	5,076,008	4,792,285	4,402,550
Total gross funded or fixed debt . . . . .	\$6,350,239	\$12,811,181	\$11,631,607	\$10,606,916
Sinking funds deducted . . . . .	531,706	80,291	74,287	—
Net funded or fixed debt . . . . .	\$5,818,533	\$12,730,890	\$11,557,320	\$10,606,916
To which may be added:—				
Temporary debt . . . . .	774,877	3,271,726	3,587,380	3,473,938
TOTALS . . . . .	\$6,593,410	\$16,002,616	\$15,144,700	\$14,080,854

<sup>1</sup> Includes \$5,647,048 tax title debt.

<sup>2</sup> Includes \$5,169,895 tax title debt.

<sup>3</sup> Includes \$378,630 tax title debt.

<sup>4</sup> Includes \$98,523 tax title debt.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911 . . .	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912 . . .	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913 . . .	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914 . . .	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915 . . .	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916 . . .	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917 . . .	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918 . . .	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919 . . .	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920 . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921 . . .	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922 . . .	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923 . . .	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924 . . .	233,067,625	47,722,840	185,344,785	2.94	77,743,210	16,396,618	61,351,592	0.97
1925 . . .	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926 . . .	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927 . . .	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928 . . .	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929 . . .	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930 . . .	252,066,006	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931 . . .	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932 . . .	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933 . . .	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43

*Cities.*

1910 . . .	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911 . . .	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912 . . .	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913 . . .	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914 . . .	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915 . . .	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916 . . .	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,566,911	50,207,789	1.38
1917 . . .	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918 . . .	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919 . . .	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920 . . .	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921 . . .	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922 . . .	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923 . . .	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924 . . .	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925 . . .	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926 . . .	209,109,359	45,091,379	164,017,980	3.22	75,133,752	15,006,927	60,126,828	1.18
1927 . . .	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928 . . .	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929 . . .	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930 . . .	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931 . . .	212,895,806	32,411,378	180,484,428	3.41	96,153,560	14,763,138	81,390,512	1.54
1932 . . .	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933 . . .	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82

*Towns Over 5,000 Population.*

1910 . . .	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911 . . .	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912 . . .	13,415,481	846,171	12,569,310	1.83	11,885,866	2,149,645	9,736,221	1.34
1913 . . .	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914 . . .	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915 . . .	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916 . . .	14,318,561	746,270	13,572,291	1.62	9,095,470	1,599,645	7,498,825	0.89
1917 . . .	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918 . . .	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919 . . .	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920 . . .	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921 . . .	16,408,409	791,559	15,616,850	1.73	7,043,097	1,491,189	5,551,908	0.61
1922 . . .	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923 . . .	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924 . . .	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925 . . .	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926 . . .	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927 . . .	32,076,122	713,296	31,362,826	2.44	7,962,514	756,562	7,205,952	0.56
1928 . . .	32,030,093	564,701	31,465,392	2.36	7,495,093	459,860	7,005,233	0.52
1929 . . .	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930 . . .	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931 . . .	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932 . . .	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933 . . .	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43



*Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.*  
*Towns Under 5,000 Population.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932 . . .	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933 . . .	6,204,366	—	6,204,366	1.00	4,402,550	—	4,402,550	0.71

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	4.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,084,408	316,650,623	14,940,516	11.6	5.0	4.25
1932 . . .	7,209,928,247	232,781,231	311,892,890	4,758,233	13.1	11.5	4.33
1933 . . .	6,911,819,425	298,108,822	311,290,687	1,601,703	14.1	10.2	4.50

<sup>1</sup> Decrease.



*Net Debt, January 1, 1935, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.*

Towns. (Over 5,000 Population)	Population	Valuation, 1934 including Motor Vehicles	NET DEBT, JANUARY 1, 1935			RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total						
Abington	5,872	\$5,853,358	\$8,500.00	—	\$8,500.00	\$47,500.00	\$56,000.00	0.15	—	0.81	0.96
Adams	12,697	11,164,409	246,000.00	—	515,000.00	—	515,000.00	4.61	—	—	4.61
Agawam	7,095	9,657,464	86,000.00	\$35,500.00	263,500.00	47,000.00	310,500.00	2.36	0.37	0.49	3.22
Amesbury	11,899	9,732,699	26,500.00	26,960.72	169,460.72	90,000.00	259,460.72	1.46	0.28	0.93	2.67
Amherst	5,888	9,746,765	99,500.00	11,000.00	110,500.00	—	110,500.00	1.13	—	—	1.13
Andover	9,969	16,680,245	136,311.00	372,689.00	509,000.00	6,000.00	515,000.00	3.05	—	0.04	3.09
Arlington	36,094	62,828,199	1,151,643.80	9,998.00	1,161,641.89	180,000.00	1,341,641.89	1.85	—	0.29	2.14
Attol	10,677	11,138,417	98,750.00	54,750.00	153,500.00	43,000.00	196,500.00	1.38	—	0.38	1.76
Auburn	6,147	6,222,031	109,817.00	161,183.00	277,647.71	—	277,647.71	0.45	0.11	—	0.46
Barnstable	7,271	24,456,289	70,000.00	—	70,000.00	—	70,000.00	0.29	—	—	0.29
Belmont	21,748	51,144,726	620,496.17	306,000.00	926,496.17	230,500.00	1,156,996.17	1.81	—	0.45	2.26
Billerica	5,880	9,214,246	141,500.00	—	141,500.00	58,600.00	200,100.00	1.53	—	0.64	2.17
Braintree	15,712	26,419,374	399,000.00	769,000.00	1,168,000.00	28,000.00	1,196,000.00	4.42	—	0.11	4.53
Bridgewater	9,055	5,552,874	11,000.00	30,000.00	41,000.00	376,000.00	417,000.00	0.74	—	6.77	7.51
Brookline	47,490	167,315,317	1,465,000.00	280,000.00	1,745,000.00	329,000.00	2,074,000.00	1.04	—	0.20	1.24
Canton	5,816	8,885,500	54,000.00	—	54,000.00	17,000.00	71,000.00	0.62	—	0.20	0.82
Chelsea	7,022	7,034,300	18,500.00	—	18,500.00	—	18,500.00	1.01	—	—	1.01
Clinton	12,817	11,439,108	116,000.00	30,631.81	146,631.81	—	146,631.81	1.04	0.27	—	1.28
Concord	7,477	10,988,013	185,000.00	181,000.00	366,000.00	217,000.00	583,000.00	3.63	—	2.15	5.78
Danvers	12,957	12,556,605	177,000.00	240,000.00	417,000.00	215,651.50	632,651.50	3.32	—	1.72	5.04
Dartmouth	8,778	12,100,857	120,750.00	124,000.00	244,750.00	191,500.00	436,250.00	2.02	—	1.58	3.60
Dedham	15,136	25,861,638	398,000.00	22,000.00	419,000.00	—	419,000.00	1.62	—	—	1.62
Dracut	6,912	4,179,090	57,536.00	42,464.00	100,000.00	—	100,000.00	2.39	—	—	2.39
Eastampton	11,323	11,274,203	24,000.00	30,000.00	54,000.00	—	54,000.00	2.39	—	—	2.39
Easton	5,298	5,388,567	112,500.00	—	112,500.00	—	112,500.00	2.48	—	—	2.48
Farhaven	10,951	11,686,865	183,062.70	77,947.30	261,010.00	—	261,010.00	2.69	—	—	2.69
Foxborough	5,347	5,845,623	7,000.00	70,000.00	77,000.00	—	77,000.00	2.23	—	—	2.23
Frammingham	22,210	35,014,722	492,600.00	551,500.00	1,044,100.00	88,000.00	1,632,100.00	1.32	—	1.50	2.82
Franklin	7,028	9,044,388	84,767.27	109,232.73	193,999.99	299,500.00	493,499.99	2.15	0.18	0.86	4.02
Grafton	5,934	4,472,860	16,500.00	10,000.00	26,500.00	—	26,500.00	0.59	—	—	0.59
Great Barrington	15,500	25,357,410	202,500.00	99,000.00	301,500.00	44,000.00	345,500.00	0.37	—	0.17	0.54
Greenfield	6,657	15,816,252	45,000.00	80,000.00	125,000.00	—	125,000.00	1.19	—	—	1.19
Hingham	8,469	7,072,649	116,500.00	75,000.00	191,500.00	—	191,500.00	2.71	—	—	2.71
Hudson	5,599	7,241,796	77,299.97	13,600.03	90,900.00	112,000.00	202,900.00	1.26	0.11	1.38	2.75
Ipswich	9,467	22,271,580	280,500.00	189,000.00	469,500.00	240,000.00	709,500.00	2.11	—	1.08	3.19
Lexington	8,876	8,471,372	221,000.00	—	221,000.00	—	221,000.00	2.61	—	—	2.61
Ludlow	6,364	7,671,167	84,000.00	3,500.00	87,500.00	35,500.00	123,000.00	1.14	—	0.46	1.60
Mansfield	8,668	21,087,434	314,000.00	311,000.00	625,000.00	168,000.00	793,000.00	2.96	—	0.80	3.76
Marblehead	7,156	6,485,097	48,000.00	193,000.00	241,000.00	—	241,000.00	3.41	—	—	3.41
Maynard	21,069	19,102,345	131,900.00	459,500.00	591,400.00	144,256.00	735,656.00	3.72	0.15	0.76	4.32
Methuen	8,608	8,469,245	88,750.00	—	88,750.00	45,000.00	133,750.00	1.05	—	0.53	1.58
Middleborough	14,741	15,138,704	41,000.00	94,000.00	135,000.00	—	135,000.00	0.89	0.39	—	1.28



	6,957	6,028,589	19,000.00	11,899.98	30,899.98	509,000.00	30,899.98	0.31	0.20	—	1.30	0.51
Millbury	•	•	928,000.00	—	928,000.00	—	1,437,000.00	2.38	—	—	—	3.68
Milton	•	16,434	928,000.00	—	928,000.00	—	1,437,000.00	1.18	—	—	—	2.80
Montague	•	10,771,413	127,000.00	—	127,000.00	—	127,000.00	2.27	—	—	—	1.80
Natick	•	13,589	136,600.00	306,402.64	443,002.64	—	104,556.35	3.60	—	—	—	1.71
Needham	•	10,845	388,000.00	—	882,000.00	—	28,000.00	0.86	0.06	—	—	1.08
North Andover	•	6,961	72,000.00	5,000.00	77,000.00	—	13,000.00	0.87	—	—	—	1.16
North Attleborough	•	10,197	51,000.00	—	91,000.00	—	121,000.00	0.87	—	—	—	2.86
North Attleborough	•	9,713	145,000.00	—	255,500.00	—	255,500.00	2.86	—	—	—	2.86
Northbridge	•	8,945,148	620,465.00	—	979,400.00	—	995,400.00	3.83	—	—	—	3.89
Norwood	•	15,049	54,800.00	—	128,800.00	—	122,500.00	2.47	—	—	—	2.74
Orange	•	5,365	45,000.00	—	150,000.00	—	70,000.00	1.45	—	—	—	1.45
Palmer	•	9,577	150,000.00	—	122,500.00	—	220,000.00	0.64	—	—	—	0.94
Plymouth	•	13,042	23,327,724	—	150,000.00	—	70,000.00	1.86	—	—	—	2.00
Randolph	•	6,553	6,334,148	—	118,000.00	—	8,500.00	1.23	—	—	—	2.12
Reading	•	9,767	85,600.00	—	209,600.00	—	362,100.00	0.89	—	—	—	2.14
Rockland	•	7,524	84,000.00	—	180,000.00	—	180,000.00	2.14	—	—	—	2.14
Saugus	•	14,700	16,333,626	159,588.99	408,088.99	—	19,500.00	1.52	0.98	—	—	2.62
Shrewsbury	•	6,910	144,500.00	—	148,700.00	—	128,500.00	1.71	—	—	—	3.19
Shrewsbury	•	5,398	46,700.00	—	102,000.00	—	428,000.00	0.77	—	—	—	4.04
Southbridge	•	13,094,422	65,500.00	—	101,500.00	—	259,500.00	0.53	—	—	—	0.53
Southbridge	•	12,810,295	60,000.00	—	67,500.00	—	67,500.00	2.77	—	—	—	2.79
South Hadley	•	9,286,511	195,000.00	—	257,000.00	—	259,000.00	1.95	—	—	—	2.44
Spencer	•	6,773	40,000.00	—	91,000.00	—	23,000.00	1.83	0.16	—	—	2.14
Stonham	•	10,060	174,500.00	23,673.92	297,173.92	—	320,173.92	2.47	0.06	—	—	2.81
Stoughton	•	8,204	96,000.00	5,000.00	226,000.00	—	251,000.00	2.08	—	—	—	2.24
Stoughton	•	10,346	305,900.00	—	507,200.00	—	546,200.00	1.43	—	—	—	1.43
Swampscott	•	4,683,311	32,125.00	—	66,725.54	—	66,725.54	0.30	—	—	—	0.37
Tewksbury	•	5,535	22,000.00	—	22,000.00	—	27,500.00	0.30	—	—	—	0.37
Uxbridge	•	6,258	315,500.00	—	584,500.00	—	883,500.00	2.64	—	—	—	3.99
Wakefield	•	16,318	111,000.00	—	326,500.00	—	434,500.00	0.93	—	—	—	2.92
Walpole	•	7,273	32,300.00	—	63,800.00	—	69,800.00	1.02	—	—	—	1.02
Ware	•	7,385	52,300.00	—	20,000.00	—	26,000.00	0.15	—	—	—	0.15
Wareham	•	5,686	20,000.00	—	1,473,000.00	—	9,000.00	2.69	—	—	—	2.71
Watertown	•	34,913	842,000.00	8,570.06	1,473,000.00	—	1,482,000.00	3.23	0.07	—	—	3.30
Webster	•	12,992	84,000.00	—	368,570.06	—	368,570.06	2.33	—	—	—	3.06
Wellesley	•	11,439	673,000.00	—	937,000.00	—	1,231,000.00	0.15	—	—	—	0.15
Westborough	•	6,409	7,500.00	—	7,500.00	—	7,500.00	4.45	—	—	—	4.72
West Springfield	•	16,684	557,000.00	—	1,155,000.00	—	1,226,000.00	1.50	—	—	—	1.86
Weymouth	•	20,882	716,000.00	—	716,000.00	—	888,000.00	1.89	—	—	—	1.89
Weymouth	•	7,638	101,000.00	—	157,000.00	—	157,000.00	3.13	—	—	—	3.13
Winchendon	•	6,202	10,950.00	—	174,950.00	—	174,950.00	2.87	—	—	—	2.87
Winchester	•	12,719	727,000.00	—	942,000.00	—	962,000.00	1.23	—	—	—	1.47
Winthrop	•	16,852	171,000.00	—	311,000.00	—	371,000.00	1.95	0.04	—	—	2.41
83 Towns	•	914,547	\$16,972,813.81	\$10,977,908.43	\$555,524.24	\$28,506,246.48	\$6,079,063.85	\$34,585,310.33	1.95	0.04	0.42	2.41

*Net Debt, January 1, 1935, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.*

Towns. (Under 5,000 Population)	Population	Valuation, 1934 including Motor Vehicles	NET DEBT, JANUARY 1, 1935				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit						
Acton	2,482	\$3,984,600	\$11,000.00	\$18,000.00	—	\$29,000.00	0.73	—	—	0.73
Acushnet	4,092	3,597,530	12,248.00	13,400.00	\$14,143.26	39,791.26	0.71	0.40	—	1.11
Ashby	982	1,093,360	9,300.00	—	—	9,300.00	0.85	—	—	0.85
Ashland	2,397	2,799,927	24,000.00	48,000.00	—	72,000.00	2.64	—	0.46	3.10
Avon	2,414	1,908,138	13,000.00	—	23,212.22	36,212.22	0.68	1.22	—	1.90
Ayer	3,060	3,719,345	37,000.00	34,000.00	—	71,000.00	1.91	—	0.12	2.03
Becket	672	897,275	700.00	—	—	700.00	0.08	—	—	0.08
Bedford	2,603	3,035,547	66,000.00	—	—	66,000.00	2.18	—	0.75	2.93
Belchertown	3,139	2,586,060	16,000.00	—	—	16,000.00	1.20	—	—	1.20
Bellingham	3,189	2,473,821	22,000.00	8,000.00	—	30,000.00	1.21	—	—	1.21
Berkley	1,120	904,631	4,000.00	2,000.00	—	6,000.00	0.66	—	—	0.66
Blackstone	4,674	2,371,364	9,066.66	21,333.34	5,134.00	35,534.00	1.28	0.22	—	1.50
Blandford	545	824,678	2,500.00	—	—	2,500.00	0.30	—	3.35	3.65
Bourne	2,895	9,829,105	75,000.00	—	—	75,000.00	0.76	—	—	0.76
Boxford	652	1,202,291	4,000.00	—	—	4,000.00	0.33	—	—	0.33
Boylston	1,097	980,937	2,700.00	5,500.00	—	8,200.00	0.84	—	—	0.84
Brewster	769	2,269,452	4,000.00	—	—	4,000.00	0.18	—	—	0.18
Brookfield	1,352	1,355,888	10,000.00	—	—	10,000.00	0.74	—	1.62	2.36
Buckland	1,497	2,656,386	2,000.00	—	—	2,000.00	0.08	—	—	0.08
Burlington	1,722	2,463,137	15,339.34	—	9,715.11	34,054.45	0.99	0.39	—	1.38
Carver	1,381	3,105,647	6,000.00	9,000.00	—	15,000.00	0.19	—	—	0.19
Charlton	2,154	1,834,938	17,500.00	16,200.00	—	33,700.00	1.84	—	—	1.84
Chatham	1,931	5,913,446	—	50,000.00	—	50,000.00	0.85	—	—	0.85
Cheshire	1,697	1,198,196	8,000.00	12,400.00	—	20,400.00	1.70	—	—	1.70
Chester	1,464	1,334,484	11,600.00	8,000.00	—	19,600.00	1.47	—	3.71	5.18
Clarksburg	1,296	748,099	—	6,000.00	—	6,000.00	0.80	—	—	0.80
Cohasset	3,083	10,654,572	91,000.00	35,000.00	—	126,000.00	1.18	—	—	1.18
Conway	900	935,258	1,000.00	—	—	1,000.00	0.11	—	—	0.11
Cumington	531	518,496	300.00	—	—	300.00	0.06	—	—	0.06
Dalton	4,220	5,893,777	88,700.00	—	—	88,700.00	1.50	—	—	1.50
Deerfield	2,882	4,420,951	37,200.00	—	—	37,200.00	1.86	—	—	1.86
Dennis	1,829	3,643,362	50,000.00	45,000.00	—	95,000.00	1.37	—	—	1.37
Dighton	3,147	3,456,379	72,000.00	—	—	72,000.00	2.08	—	—	2.08
Douglas	2,195	1,886,247	8,000.00	—	—	8,000.00	0.42	—	—	0.42
Dover	1,195	3,889,683	54,000.00	—	—	54,000.00	1.39	—	—	1.39
Dudley	4,265	3,277,527	14,000.00	—	16,000.00	30,000.00	0.43	0.49	0.49	0.92
Dunstable	384	477,858	5,000.00	—	—	5,000.00	1.05	—	0.68	1.73
Duxbury	1,696	7,357,133	62,000.00	—	—	62,000.00	0.84	—	—	0.84
East Bridgewater	3,591	4,765,316	—	—	—	—	—	—	0.68	0.68
East Brookfield	926	1,164,475	—	—	1,000.00	1,000.00	—	—	0.09	0.09
East Longmeadow	3,327	3,930,321	—	—	15,500.00	15,500.00	0.53	—	0.40	0.93
Edgartown	1,276	4,051,219	28,082.00	51,918.00	—	80,000.00	1.97	—	—	1.97
Essex	1,465	1,741,916	14,500.00	4,000.00	—	18,500.00	1.06	—	—	1.06

Falmouth	4,821	22,075,602	265,000.00	—	265,000.00	363,000.00	1.20	—	0.44	1.64
Gay Head	1,561	153,694	3,500.00	—	3,500.00	3,500.00	2.25	—	—	2.25
Georgetown	1,853	1,763,184	—	—	—	92,000.00	0.47	—	5.39	5.39
Gill	383	374,874	1,800.00	2,333.32	4,133.32	4,133.32	0.34	—	—	0.34
Goshen	248	369,201	1,000.00	—	1,000.00	900.00	0.25	—	—	0.54
Granville	2,434	1,825,322	17,250.00	—	17,250.00	17,250.00	0.94	—	—	0.94
Groton	2,434	4,040,962	43,000.00	—	43,000.00	43,000.00	1.06	—	—	0.95
Groveland	2,336	1,087,951	—	—	—	30,000.00	—	—	—	1.06
Hadley	2,082	3,052,297	17,500.00	—	17,500.00	17,500.00	0.57	—	1.18	1.18
Hamden	728	1,479,830	6,000.00	—	6,000.00	6,000.00	0.41	—	—	0.37
Halifax	2,044	5,370,980	93,000.00	9,000.00	102,000.00	102,000.00	1.71	—	—	0.41
Hampton	684	697,077	4,800.00	—	4,800.00	4,800.00	0.69	—	—	1.71
Hanover	2,808	3,788,098	41,000.00	30,000.00	71,000.00	373,000.00	1.88	—	7.97	0.69
Hanson	2,184	2,793,007	18,000.00	—	18,000.00	85,000.00	0.64	—	2.40	9.85
Hardwick	2,460	2,101,285	16,000.00	—	16,000.00	16,000.00	0.76	—	—	3.04
Hatfield	2,476	2,695,898	40,000.00	—	40,000.00	40,000.00	1.48	—	—	0.76
Heath	331	386,168	600.00	—	600.00	600.00	0.16	—	—	1.48
Hingsdale	1,144	1,044,199	500.00	—	500.00	500.00	0.05	—	—	0.16
Holbrook	3,353	3,281,592	21,833.34	38,666.66	60,500.00	60,500.00	1.84	—	—	0.05
Holland	3,871	3,417,287	34,000.00	37,000.00	71,000.00	107,350.00	2.08	—	1.06	1.84
Holliston	2,864	3,655,443	39,000.00	—	39,000.00	39,000.00	1.07	—	—	3.14
Hopedale	2,973	4,225,538	79,000.00	4,000.00	83,000.00	79,000.00	1.87	—	—	1.07
Hopkinton	2,563	2,966,621	39,000.00	—	43,000.00	82,000.00	1.45	—	1.31	1.87
Hull	2,047	18,367,548	128,000.00	4,800.00	132,800.00	128,000.00	0.70	—	—	2.76
Huntington	1,242	1,092,859	14,900.00	—	19,700.00	19,700.00	1.80	—	—	0.70
Kington	2,672	4,515,929	8,000.00	—	8,000.00	18,000.00	0.18	—	0.22	1.80
Lancaster	2,897	3,076,650	—	—	—	9,000.00	—	—	0.29	0.40
Lanesborough	1,170	1,224,035	1,717.50	900.00	2,617.50	2,617.50	0.14	0.07	—	0.21
Lee	4,061	4,884,602	1,000.00	—	1,000.00	1,000.00	0.02	—	—	0.02
Leicester	4,445	3,379,551	20,000.00	12,500.00	50,500.00	50,500.00	1.12	0.37	—	1.49
Lenox	2,742	6,158,583	5,000.00	—	5,000.00	5,000.00	0.08	—	—	0.08
Leyden	261	290,705	4,000.00	—	4,000.00	4,000.00	1.38	—	—	1.38
Littleton	1,447	2,938,151	16,000.00	—	16,000.00	31,500.00	0.54	—	0.53	1.07
Longmeadow	4,437	11,958,610	163,000.00	116,000.00	279,000.00	280,500.00	2.34	—	0.01	2.35
Lynnfield	1,594	3,821,191	11,500.00	—	11,500.00	11,500.00	0.30	—	—	0.30
Manchester	2,636	11,941,393	35,000.00	95,000.00	130,000.00	130,000.00	1.09	—	—	1.09
Marion	1,638	5,345,651	3,000.00	—	3,000.00	17,000.00	0.06	—	0.26	0.32
Marshfield	1,625	7,831,912	35,000.00	50,000.00	85,000.00	597,000.00	1.08	—	6.54	7.62
Marshpee	361	911,119	—	3,740.38	3,740.38	3,740.38	—	0.41	—	0.41
Mattapoisett	1,501	3,544,084	—	—	—	38,800.00	—	—	1.09	1.09
Medfield	4,066	2,953,426	10,000.00	35,000.00	45,000.00	177,000.00	1.58	—	6.20	7.78
Medway	3,153	3,317,876	34,500.00	7,882.26	42,382.26	77,382.26	1.04	0.24	1.05	2.33
Merrimac	2,392	1,885,417	14,400.00	—	14,400.00	18,400.00	0.77	—	0.21	0.98
Middleton	1,712	2,035,819	5,000.00	—	5,000.00	5,000.00	0.25	—	—	0.25
Mills	2,758	3,132,524	3,000.00	87,000.00	90,000.00	95,000.00	2.57	—	0.16	3.03
Millville	2,111	1,209,493	12,000.00	—	15,000.00	15,000.00	1.24	—	—	1.24
Milton	4,918	3,050,942	4,000.00	50,000.00	54,000.00	35,900.00	1.77	—	0.03	1.80
Nantux	1,654	6,122,922	61,000.00	—	61,000.00	111,700.00	0.99	—	—	1.82
Nantucket	3,678	12,231,139	176,500.00	90,000.00	266,500.00	308,500.00	2.18	—	0.34	2.32
Newbury	1,530	2,229,383	—	6,849.94	6,849.94	6,849.94	0.31	—	—	0.31
New Marlborough	864	1,401,522	28,000.00	—	28,000.00	78,600.00	2.00	—	—	2.00
Northborough	1,946	2,135,277	23,600.00	—	23,600.00	23,600.00	1.10	—	—	3.68
Northfield	1,888	2,032,245	9,000.00	—	9,000.00	9,000.00	0.44	—	—	0.44



*Net Debt, January 1, 1935, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.*

Towns. (Under 5,000 Population)	Population	Valuation, 1934 including Motor Vehicles	NET DEBT, JANUARY 1, 1935				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Total	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt							
North Reading	1,945	\$2,570,217	\$27,250.00	—	\$2,818.45	\$30,068.45	—	\$30,068.45	1.06	0.11	—	1.17
Norton	2,737	2,378,251	14,650.00	—	—	14,650.00	\$83,000.00	97,650.00	0.62	—	3.49	4.11
Norwell	1,519	2,157,865	4,000.00	\$12,000.00	—	16,000.00	—	16,000.00	0.74	—	—	0.74
Oak Bluffs	1,333	4,583,788	39,250.00	76,500.00	—	115,750.00	—	115,750.00	2.53	—	—	2.53
Otis	367	590,089	575.00	—	—	575.00	—	575.00	0.10	—	—	0.10
Oxford	3,943	3,092,941	10,000.00	42,000.00	2,711.25	54,711.25	—	54,711.25	1.68	0.09	—	1.77
Paxton	672	988,294	10,000.00	—	—	10,000.00	85,000.00	95,000.00	1.01	—	8.60	9.61
Pembroke	1,492	2,894,774	10,000.00	—	—	10,000.00	192,000.00	280,000.00	3.04	—	6.63	9.67
Pepperell	2,922	3,043,121	88,000.00	—	—	88,000.00	12,500.00	12,500.00	—	—	0.41	0.41
Philliston	357	3,892,956	—	2,000.00	—	2,000.00	—	2,000.00	0.52	—	—	0.52
Plainville	1,583	1,614,519	6,000.00	—	—	6,000.00	5,800.00	11,800.00	0.37	—	0.36	0.73
Plymouth	511	1,728,830	20,000.00	6,000.00	—	26,000.00	—	26,000.00	3.57	—	—	3.57
Princeton	717	1,304,539	3,000.00	—	—	3,000.00	500.00	3,500.00	0.23	—	0.04	0.27
Provincetown	3,808	4,190,843	66,000.00	1,000.00	—	67,000.00	13,000.00	80,000.00	1.60	—	0.31	1.91
Rayham	2,136	1,866,770	37,500.00	—	—	37,500.00	—	37,500.00	2.01	—	—	2.01
Rehoboth	2,610	2,523,073	23,000.00	—	—	23,000.00	—	23,000.00	0.91	—	—	0.91
Rockport	3,630	5,936,000	107,000.00	10,000.00	—	117,000.00	36,000.00	153,000.00	1.97	—	0.61	2.58
Rowley	1,356	1,458,611	9,000.00	—	—	9,000.00	2,400.00	11,400.00	0.62	—	0.16	0.78
Russell	1,237	4,024,994	21,450.00	31,000.00	—	52,450.00	48,400.00	100,850.00	1.31	—	1.20	2.51
Rutland	2,442	1,428,395	5,965.00	—	—	5,965.00	11,000.00	16,965.00	0.42	—	0.77	1.19
Salisbury	2,194	3,046,888	6,000.00	—	—	6,000.00	—	6,000.00	0.20	—	—	0.20
Sandisfield	692,637	—	1,000.00	—	—	1,000.00	—	1,000.00	0.14	—	—	0.14
Sandwich	1,437	2,663,050	9,000.00	25,500.00	—	34,500.00	—	34,500.00	1.30	—	—	1.30
Sedatuate	3,118	13,184,983	16,900.00	16,000.00	—	32,900.00	729,000.00	761,900.00	0.25	—	5.53	5.78
Seakonk	4,762	5,234,320	76,500.00	—	—	76,500.00	—	76,500.00	1.46	—	—	1.46
Seekonk	3,351	6,319,403	79,000.00	52,000.00	—	131,000.00	47,000.00	178,000.00	2.07	—	0.75	2.82
Sharon	1,544	2,783,219	10,000.00	—	—	10,000.00	—	10,000.00	0.36	—	—	0.36
Sherburne	943	2,001,627	—	—	2,700.00	2,700.00	—	2,700.00	—	0.13	—	0.13
Shirley	2,437	2,086,224	14,000.00	3,500.00	—	17,500.00	—	17,500.00	0.84	—	—	0.84
Southampton	931	964,050	—	—	—	—	55,500.00	55,500.00	—	—	5.76	5.76
Southborough	2,166	3,212,957	33,700.00	—	—	33,700.00	294,000.00	327,700.00	1.05	—	9.15	10.20
Southwick	1,461	1,987,296	30,000.00	14,000.00	22,895.37	66,895.37	80,600.00	147,495.37	2.21	1.15	4.06	7.42
Sterling	1,502	1,972,971	27,422.00	19,578.00	—	47,000.00	36,000.00	83,000.00	2.38	—	1.83	4.21
Stockbridge	1,762	5,286,148	49,500.00	—	—	49,500.00	—	49,500.00	0.94	—	—	0.94
Sturbridge	1,772	1,352,424	1,000.00	—	—	1,000.00	69,000.00	70,000.00	0.07	—	4.99	5.06
Sudbury	1,182	2,493,912	36,000.00	—	—	36,000.00	—	36,000.00	2.69	—	—	2.69
Sunderland	1,159	1,080,364	5,250.00	17,500.00	—	22,750.00	—	22,750.00	2.11	—	—	2.11
Swansea	3,941	4,698,268	70,000.00	—	—	70,000.00	—	70,000.00	1.49	—	—	1.49
Templeton	4,159	2,989,551	58,000.00	16,000.00	6,974.00	80,974.00	—	80,974.00	2.48	0.23	—	2.71
Tisbury	1,541	5,459,899	700.00	90,205.00	—	90,205.00	25,000.00	115,205.00	1.65	—	0.46	2.11
Tolland	134	387,722	—	—	—	—	—	—	0.18	—	—	0.18
Topsfield	986	3,151,120	73,000.00	—	—	73,000.00	—	73,000.00	2.32	—	—	2.32
Townsend	1,752	2,370,198	5,000.00	—	—	5,000.00	124,000.00	129,000.00	0.21	—	5.23	5.44

Tynsborough	1,282,528	6,675.00	—	—	6,675.00	—	—	6,675.00	0.52	—	—	0.52
Tyringham	416,498	1,500.00	—	—	1,500.00	—	—	1,500.00	0.36	—	—	0.36
Warren	2,207,595	43,000.00	14,000.00	—	57,000.00	—	—	57,000.00	2.58	—	—	2.58
Warwick	367	5,000.00	—	—	5,000.00	—	—	5,000.00	1.27	—	—	1.27
Washington	222	220,643	—	—	1,000.00	—	—	1,000.00	0.45	—	—	0.45
Wayland	5,880,192	20,365.00	59,635.00	4,779.50	84,779.50	—	—	127,279.50	1.36	0.08	0.72	2.16
Wellfleet	2,085,497	2,000.00	—	—	2,000.00	—	—	2,000.00	0.10	—	—	0.10
Wenham	3,959,166	10,000.00	5,000.00	—	15,000.00	—	—	15,000.00	0.38	—	—	0.38
Wenham	2,333,898	1,000.00	—	—	1,000.00	—	—	1,000.00	0.04	—	—	0.04
West Boylston	3,249,843	4,000.00	—	—	4,000.00	—	—	27,425.00	—	0.84	—	0.84
West Bridgewater	1,119	21,900.00	—	—	61,900.00	—	—	14,500.00	0.28	0.74	—	1.02
West Brookfield	1,255	61,900.00	—	—	36,200.00	—	—	61,900.00	1.51	—	—	1.51
Westford	3,600	21,340.00	14,860.00	—	36,200.00	—	—	36,200.00	2.18	—	—	2.18
Westminster	1,925	5,200.00	—	—	5,200.00	—	—	5,200.00	0.42	—	—	0.42
West Newbury	1,549	174,000.00	6,000.00	—	180,000.00	—	—	206,000.00	1.74	1.99	—	3.73
Weston	3,332	6,006,360	27,660.00	—	27,660.00	—	—	386,000.00	0.46	—	—	0.46
Westport	4,408	11,000.00	—	—	11,000.00	—	—	27,660.00	0.89	—	—	0.89
West Stockbridge	1,124	1,233,669	11,000.00	—	11,000.00	—	—	11,000.00	0.14	—	—	0.14
Whately	1,136	600.00	1,000.00	—	1,600.00	—	—	1,600.00	0.56	2.14	—	2.70
Wilbraham	2,719	3,184,401	—	—	18,000.00	—	—	86,000.00	1.71	—	—	1.71
Williamstown	1,891	18,000.00	—	—	23,000.00	—	—	74,000.00	1.02	—	—	1.02
Wilmington	3,900	23,000.00	41,000.00	—	74,000.00	—	—	300,000.00	0.40	0.18	6.58	6.76
Wilmington	4,013	33,000.00	—	8,106.25	15,000.00	—	—	20,000.00	0.54	—	—	0.94
Wrentham	3,584	4,555,078	—	—	15,000.00	—	—	35,000.00	2.75	—	—	2.75
Wrentham	3,732,501	66,000.00	72,000.00	—	138,000.00	—	—	205,000.00	—	1.33	4.08	4.08
Yarmouth	5,019,469	—	—	—	—	—	—	—	—	—	—	—
Totals	1 394,732	2 \$614,803,710	\$4,071,488.84	\$1,859,579.26	\$128,212.05	\$6,059,280.15	\$4,526,125.00	\$10,585,405.15	0.96	0.02	0.74	1.72

<sup>1</sup> Includes population of 70 towns having no funded debt.

<sup>2</sup> Includes valuation of 70 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1935:

Alford	Charlmont	Freetown	Lekeville	New Ashford	Plainfield	Sutton
Asburnham	Chesterfield	Gosnold	Leverett	New Braintree	Prescott	Truro
Asfield	Chilmark	Granby	Lincoln	New Salem	Richmond	Upton
Barre	Colrain	Greenwich	Lunenburg	Norfolk	Rocheater	Wales
Berlin	Dana	Hancock	Mendon	North Brookfield	Rowe	Wendell
Barnardston	Eastham	Harvard	Middlefield	Oakham	Royalston	Westhampton
Bolton	Egremont	Harwich	Monroe	Orleans	Savoy	West Tisbury
Boxborough	Enfield	Havley	Monterey	Pelham	Shelfield	Westwood
Brimfield	Erving	Holland	Montgomery	Peru	Shutesbury	Windsor
Carlisle	Florida	Hubbardston	Mount Washington	Petersham	Stow	Worthington





PART I



CITIES

## Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report *
ATTLEBORO . . . . .	Dec. 31, 1933	20, 21
BEVERLY . . . . .	Dec. 31, 1933	18, 19
BOSTON . . . . .	Dec. 31, 1933	4, 5
BROCKTON . . . . .	Nov. 30, 1933	10, 11
CAMBRIDGE . . . . .	Dec. 31, 1933	6, 7
CHELSEA . . . . .	Dec. 31, 1933	14, 15
CHICOPEE . . . . .	Nov. 30, 1933	14, 15
EVERETT . . . . .	Dec. 31, 1933	14, 15
FALL RIVER . . . . .	Dec. 31, 1933	6, 7
FITCHBURG . . . . .	Nov. 30, 1933	16, 17
GARDNER . . . . .	Dec. 31, 1933	22, 23
GLOUCESTER . . . . .	Nov. 30, 1933	18, 19
HAVERHILL . . . . .	Dec. 31, 1933	14, 15
HOLYOKE . . . . .	Nov. 30, 1933	12, 13
LAWRENCE . . . . .	Dec. 31, 1933	10, 11
LEOMINSTER . . . . .	Dec. 31, 1933	20, 21
LOWELL . . . . .	Dec. 31, 1933	8, 9
LYNN . . . . .	Dec. 31, 1933	8, 9
MALDEN . . . . .	Dec. 31, 1933	12, 13
MARLBOROUGH . . . . .	Dec. 31, 1933	24, 25
MEDFORD . . . . .	Dec. 31, 1933	12, 13
MELROSE . . . . .	Dec. 31, 1933	20, 21
NEW BEDFORD . . . . .	Nov. 30, 1933	8, 9
NEWBURYPORT . . . . .	Dec. 16, 1933	24, 25
NEWTON . . . . .	Dec. 31, 1933	10, 11
NORTH ADAMS . . . . .	Nov. 30, 1933	20, 21
NORTHAMPTON . . . . .	Nov. 30, 1933	18, 19
PEABODY . . . . .	Dec. 31, 1933	22, 23
PITTSFIELD . . . . .	Dec. 31, 1933	12, 13
QUINCY . . . . .	Dec. 31, 1933	10, 11
REVERE . . . . .	Dec. 31, 1933	18, 19
SALEM . . . . .	Dec. 31, 1933	16, 17
SOMERVILLE . . . . .	Dec. 31, 1933	8, 9
SPRINGFIELD . . . . .	Nov. 30, 1933	6, 7
TAUNTON . . . . .	Nov. 30, 1933	16, 17
WALTHAM . . . . .	Jan. 31, 1934	16, 17
WESTFIELD . . . . .	Dec. 31, 1933	22, 23
WOBURN . . . . .	Dec. 31, 1933	22, 23
WORCESTER . . . . .	Nov. 30, 1933	6, 7

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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS**

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TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$71,048,628.78
General		56,704,663.49
Taxes		51,545,154.75
Property, poll, and income		49,524,793.12
Corporation, bank, etc.		2,020,361.63
Licenses and permits		1,553,312.82
Fines and forfeits		82,628.50
Grants and gifts		3,510,488.32
For expenses		3,510,488.32
For outlays		—
All other		13,079.10
Commercial		14,343,965.29
Special assessments		438,667.32
To meet expenses		438,667.32
To meet outlays		—
Privileges		471,945.43
Departmental		2,678,067.39
General government		78,478.77
Protection of persons and property		66,823.46
Health and sanitation		208,047.88
Highways		5,875.12
Charities		1,788,647.04
Soldiers' benefits		92,080.95
Schools		294,009.04
Libraries		23,045.38
Recreation		85,214.75
Unclassified		35,845.00
Public service enterprises		7,610,029.88
Electric light		—
Water		4,398,417.89
All other		3,211,611.99
Cemeteries		73,517.39
Interest		3,071,737.88
On sinking funds		1,351,536.51
On trust and investment funds		814,422.49
All other		905,778.88
NON-REVENUE.		\$91,576,746.40
Offsets to outlays		148,560.75
Departmental		98,649.22
Public service enterprises		49,911.53
Cemeteries		—
Municipal indebtedness		66,876,349.50
Loans, general purposes		12,066,000.00
Loans, public service enterprises		4,270,000.00
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		50,500,000.00
Unpaid warrants or orders, current year		—
Premiums		140,349.50
Transfers		6,067,329.34
From sinking funds		3,900,373.38
All other		2,166,955.96
Refunds		2,246,857.62
Agency, trust, and investment		16,237,649.19
Taxes and licenses for State		2,503,227.34
Taxes for county		3,191,121.66
Reimbursements for grade crossings		—
Sinking and other permanent funds		10,543,300.19
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$71,197,189.53
Premiums		140,349.50
Municipal indebtedness		66,836,000.00
Transfers and refunds		8,314,186.96
Agency, trust, and investment		16,237,649.19
Total receipts		\$162,625,375.18
Balance on hand, including funds		8,859,048.77
GRAND TOTAL		\$171,484,423.95

<sup>1</sup> Includes \$4,396 of premiums on Traffic Tunnel loans, available for construction.

## Graded According to Population of 1930.

PAYMENTS.		Boston POPULATION 781,188
<b>Maintenance</b>		<b>\$64,406,995.68</b>
<i>Departmental</i>		<i>61,230,619.33</i>
General government		1,964,615.91
Protection of persons and property		8,694,645.17
Health and sanitation		5,013,649.79
Highways		3,185,928.36
Charities		18,134,915.29
Soldiers' benefits		1,155,692.22
Schools		14,778,478.88
Libraries		1,029,868.75
Recreation		2,119,773.97
Pensions		2,728,461.62
Unclassified		2,424,589.37
<i>Public service enterprises</i>		<i>2,857,506.17</i>
Electric light		
Water		1,992,764.02
All other		864,742.15
<i>Cemeteries</i>		<i>134,911.34</i>
<i>Administration of trust funds</i>		<i>183,958.84</i>
<b>Interest</b>		<b>8,522,878.02</b>
<i>Loans, general purposes</i>		<i>4,657,467.12</i>
<i>Loans, public service enterprises</i>		<i>3,865,410.90</i>
<i>Loans, cemeteries</i>		<i>-</i>
<b>Outlays</b>		<b>10,443,957.55</b>
<i>Departmental</i>		<i>6,493,328.01</i>
General government		
Protection of persons and property		265,724.14
Health and sanitation		1,132,524.83
Highways		1,596,065.82
Charities		927,990.69
Schools		1,756,574.99
Libraries		1,027.43
Recreation		621,755.08
Unclassified		191,665.03
<i>Public service enterprises</i>		<i>3,950,629.54</i>
Electric light		
Water		206,002.59
All other		3,744,626.95
<i>Cemeteries</i>		<i>-</i>
<b>Municipal indebtedness</b>		<b>55,427,179.64</b>
<i>From sinking funds</i>		<i>1 3,900,373.38</i>
<i>From revenue and other sources</i>		<i>6,526,806.26</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>45,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>-</i>
<b>Transfers</b>		<b>6,067,329.34</b>
<i>To sinking funds from revenue</i>		<i>2 933,633.38</i>
<i>All other</i>		<i>5,133,695.96</i>
<b>Refunds</b>		<b>2,246,857.62</b>
<b>Agency, trust, and investment</b>		<b>16,094,805.35</b>
<i>Taxes and licenses for State</i>		<i>2,503,227.34</i>
<i>Taxes for county</i>		<i>3,191,121.66</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>10,400,456.35</i>
<i>All other</i>		<i>-</i>
RECAPITULATION.		
Maintenance and interest		\$72,929,873.70
Permanent debt (except from sinking funds)		6,526,806.26
Sinking fund requirements from revenue		2 933,633.38
Outlays		10,443,957.55
Permanent debt from sinking funds		1 3,900,373.38
Bonds refunded, current year		-
Temporary loans		45,000,000.00
Transfers (except to sinking funds) and refunds		7,380,553.58
Agency, trust, and investment		16,094,805.35
<b>Total payments</b>		<b>\$163,210,003.20</b>
<b>Balance on hand, including funds</b>		<b>8,274,420.75</b>
<b>GRAND TOTAL</b>		<b>\$171,484,423.95</b>

<sup>1</sup> Includes serial payments amounting to \$600,373.38.<sup>2</sup> Includes \$646.75 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
<b>REVENUE.</b>	<b>\$13,167,304.55</b>	<b>\$12,059,510.98</b>	<b>\$5,626,419.01</b>	<b>\$8,285,036.27</b>
<b>General</b>	<b>10,701,254.05</b>	<b>9,655,149.23</b>	<b>4,746,161.71</b>	<b>6,907,423.58</b>
<i>Taxes</i>	<i>10,024,515.72</i>	<i>8,237,638.00</i>	<i>4,469,632.00</i>	<i>6,082,622.58</i>
Property, poll, and income	9,703,489.62	7,875,020.13	4,272,355.98	5,722,831.11
Corporation, bank, etc.	320,826.10	364,617.87	197,276.02	359,691.47
<i>Licenses and permits</i>	<i>79,947.50</i>	<i>99,861.39</i>	<i>93,780.33</i>	<i>117,682.50</i>
<i>Fines and forfeits</i>	<i>8,872.20</i>	<i>18,097.73</i>	<i>4,477.64</i>	<i>1,907.82</i>
<i>Grants and gifts</i>	<i>537,859.61</i>	<i>1,299,377.03</i>	<i>174,081.15</i>	<i>705,309.68</i>
For expenses	587,859.61	1,296,013.40	174,081.15	705,309.68
For outlays	—	3,363.63	—	—
All other	259.02	474.58	4,190.59	1.00
<b>Commercial</b>	<b>2,466,050.50</b>	<b>2,404,361.75</b>	<b>880,257.30</b>	<b>1,377,612.69</b>
<i>Special assessments</i>	<i>235,253.37</i>	<i>73,221.64</i>	—	<i>6,642.12</i>
To meet expenses	81,973.75	5,690.04	—	—
To meet outlays	153,279.62	67,531.60	—	6,642.12
<i>Privileges</i>	<i>184,476.06</i>	<i>200,676.84</i>	<i>83,514.53</i>	<i>114,635.10</i>
<i>Departmental</i>	<i>896,669.50</i>	<i>1,018,760.07</i>	<i>309,590.95</i>	<i>510,303.74</i>
General government	41,637.65	33,249.15	8,164.35	9,106.29
Protection of persons and property	16,842.11	8,400.75	1,833.09	7,710.05
Health and sanitation	67,015.79	24,989.18	32,878.93	30,916.04
Highways	24,166.86	26,404.54	577.35	1,822.55
Charities	560,447.14	649,644.10	217,256.47	399,684.56
Soldiers' benefits	27,486.73	10,680.50	25,962.90	14,602.75
Schools	141,642.42	213,645.42	20,283.13	39,324.33
Libraries	3,208.74	—	1,661.22	1,216.00
Recreation	10,766.88	49,637.31	29.50	3,969.32
Unclassified	3,455.18	2,109.12	944.01	1,921.85
<i>Public service enterprises</i>	<i>768,803.37</i>	<i>952,237.18</i>	<i>344,622.73</i>	<i>470,401.91</i>
Electric light	—	—	—	—
Water	768,803.37	952,237.18	344,368.56	470,401.91
All other	—	—	254.17	—
<i>Cemeteries</i>	<i>51,378.69</i>	—	<i>27,407.00</i>	<i>49,952.57</i>
<i>Interest</i>	<i>329,469.51</i>	<i>159,466.02</i>	<i>115,122.09</i>	<i>225,677.25</i>
On sinking funds	30,254.90	—	49,814.23	124,981.77
On trust and investment funds	36,719.28	1,436.79	4,926.15	3,636.44
All other	262,495.33	158,029.23	60,381.71	97,059.04
<b>NON-REVENUE.</b>	<b>\$17,589,163.58</b>	<b>\$12,089,607.23</b>	<b>\$5,320,578.76</b>	<b>\$10,253,080.79</b>
<b>Offsets to outlays</b>	<b>352,640.68</b>	<b>32,774.44</b>	<b>800.00</b>	<b>—</b>
<i>Departmental</i>	<i>330,360.41</i>	<i>32,774.44</i>	<i>800.00</i>	—
<i>Public service enterprises</i>	<i>22,280.27</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,997,733.38</b>	<b>10,991,117.41</b>	<b>4,675,000.00</b>	<b>8,858,934.00</b>
<i>Loans, general purposes</i>	<i>1,447,000.00</i>	<i>1,784,000.00</i>	<i>920,000.00</i>	<i>1,615,000.00</i>
<i>Loans, public service enterprises</i>	—	100,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>12,065,000.00</i>	<i>8,720,000.00</i>	<i>3,755,000.00</i>	<i>7,237,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>475,424.73</i>	<i>366,056.41</i>	—	—
<i>Premiums</i>	<i>10,308.65</i>	<i>21,061.00</i>	—	<i>6,434.00</i>
<b>Transfers</b>	<b>1,080,844.15</b>	<b>73,390.26</b>	<b>72,070.54</b>	<b>107,272.81</b>
<i>From sinking funds</i>	<i>160,000.00</i>	—	<i>70,000.00</i>	<i>93,250.00</i>
All other	920,844.15	73,390.26	2,070.54	14,022.81
<b>Refunds</b>	<b>599,928.04</b>	<b>130,986.96</b>	<b>73,502.89</b>	<b>99,551.96</b>
<b>Agency, trust, and investment</b>	<b>1,558,017.33</b>	<b>861,338.16</b>	<b>499,205.33</b>	<b>1,187,322.02</b>
<i>Taxes and licenses for State</i>	<i>474,512.62</i>	<i>415,837.68</i>	<i>190,858.70</i>	<i>277,875.31</i>
<i>Taxes for county</i>	<i>497,317.00</i>	<i>435,056.68</i>	<i>156,031.71</i>	<i>253,307.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>562,514.41</i>	—	<i>147,408.12</i>	<i>651,930.82</i>
All other	23,673.30	10,443.80	4,906.80	4,207.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$13,519,945.23	\$12,092,285.42	\$5,627,219.01	\$8,285,036.27
Premiums	10,308.65	21,061.00	—	6,434.00
Municipal indebtedness	13,987,424.73	10,970,056.41	4,675,000.00	8,852,500.00
Transfers and refunds	1,680,772.19	204,377.22	145,573.43	206,824.77
Agency, trust, and investment	1,558,017.33	861,338.16	499,205.33	1,187,322.02
<b>Total receipts</b>	<b>\$30,756,468.13</b>	<b>\$24,149,118.21</b>	<b>\$10,946,997.77</b>	<b>\$18,538,117.06</b>
Balance on hand, including funds	1,665,723.45	1,237,785.80	101,758.07	598,044.32
<b>GRAND TOTAL</b>	<b>\$32,422,191.58</b>	<b>\$25,386,904.01</b>	<b>\$11,048,755.84</b>	<b>\$19,136,161.38</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
<b>Maintenance</b>	<b>\$10,938,566.29</b>	<b>\$10,484,587.05</b>	<b>\$4,041,382.03</b>	<b>\$6,992,126.14</b>
<i>Departmental</i>	<i>10,657,275.94</i>	<i>10,175,153.62</i>	<i>3,854,960.28</i>	<i>6,626,574.20</i>
General government	369,767.87	376,099.57	162,205.84	276,820.42
Protection of persons and property	1,758,519.69	1,679,629.29	678,963.81	1,124,546.77
Health and sanitation	692,525.57	776,257.31	242,192.45	708,900.77
Highways	638,639.31	656,253.51	192,087.65	356,890.68
Charities	3,036,736.50	2,452,626.95	967,233.60	1,417,943.77
Soldiers' benefits	297,990.58	454,300.94	235,323.50	154,871.25
Schools	3,250,342.46	3,093,944.76	1,147,722.72	1,843,419.10
Libraries	163,701.60	200,000.00	41,911.04	83,288.56
Recreation	120,299.06	298,978.78	34,244.92	179,515.98
Pensions	232,062.55	93,021.74	158,058.70	213,737.52
Unclassified	101,690.75	94,040.67	25,006.05	264,639.38
<i>Public service enterprises</i>	<i>234,197.31</i>	<i>309,333.53</i>	<i>128,036.03</i>	<i>316,417.50</i>
Electric light	—	—	—	—
Water	233,440.80	309,333.53	126,811.75	315,417.50
All other	756.51	—	1,214.28	—
<i>Cemeteries</i>	<i>47,081.74</i>	<i>—</i>	<i>28,406.72</i>	<i>50,134.44</i>
<i>Administration of trust funds</i>	<i>11.30</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>643,752.29</b>	<b>907,864.09</b>	<b>540,752.55</b>	<b>700,523.87</b>
<i>Loans, general purposes</i>	<i>493,682.54</i>	<i>581,834.23</i>	<i>523,965.05</i>	<i>649,291.37</i>
<i>Loans, public service enterprises</i>	<i>150,169.75</i>	<i>326,029.86</i>	<i>16,787.50</i>	<i>51,007.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>225.00</i>
<b>Outlays</b>	<b>1,459,792.33</b>	<b>616,516.55</b>	<b>26,264.13</b>	<b>1,416,402.51</b>
<i>Departmental</i>	<i>1,299,052.21</i>	<i>427,863.48</i>	<i>13,900.86</i>	<i>1,404,564.01</i>
General government	—	1,957.82	572.70	—
Protection of persons and property	—	12,276.28	10,804.20	166,496.92
Health and sanitation	338,222.00	139,417.48	—	105,713.44
Highways	199,723.35	208,127.24	583.71	442,963.29
Charities	—	12,950.21	1,621.75	3,546.81
Schools	31,206.86	3,505.33	318.50	442,137.30
Libraries	—	—	—	—
Recreation	—	19,830.36	—	3,737.70
Unclassified	729,900.00	29,798.76	—	239,968.55
<i>Public service enterprises</i>	<i>160,740.12</i>	<i>188,653.07</i>	<i>12,363.27</i>	<i>6,938.07</i>
Electric light	—	—	—	—
Water	160,740.12	188,653.07	12,363.27	6,938.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,900.43</i>
<b>Municipal indebtedness</b>	<b>15,197,759.40</b>	<b>10,570,237.41</b>	<b>5,500,619.49</b>	<b>7,930,588.82</b>
<i>From sinking funds</i>	<i>160,000.00</i>	<i>—</i>	<i>70,000.00</i>	<i>93,250.00</i>
<i>From revenue and other sources</i>	<i>1,621,200.00</i>	<i>1,186,000.00</i>	<i>1,240,619.49</i>	<i>985,838.82</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,830,000.00</i>	<i>8,700,000.00</i>	<i>4,190,000.00</i>	<i>6,851,500.00</i>
<i>Warrants or orders, previous years</i>	<i>586,559.40</i>	<i>684,237.41</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,080,844.15</b>	<b>73,390.26</b>	<b>72,070.54</b>	<b>107,272.81</b>
<i>To sinking funds from revenue</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,074,844.15</i>	<i>73,390.26</i>	<i>72,070.54</i>	<i>107,272.81</i>
<b>Refunds</b>	<b>599,928.04</b>	<b>130,986.96</b>	<b>73,502.89</b>	<b>99,551.96</b>
<b>Agency, trust, and investment</b>	<b>1,427,040.34</b>	<b>861,624.36</b>	<b>465,953.01</b>	<b>1,225,136.05</b>
<i>Taxes and licenses for State</i>	<i>474,512.62</i>	<i>415,837.68</i>	<i>190,868.70</i>	<i>277,876.81</i>
<i>Taxes for county</i>	<i>497,317.00</i>	<i>435,056.68</i>	<i>166,031.71</i>	<i>253,307.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>431,537.42</i>	<i>—</i>	<i>114,133.60</i>	<i>689,663.55</i>
<i>All other</i>	<i>23,673.30</i>	<i>10,730.00</i>	<i>4,929.00</i>	<i>4,288.90</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$11,582,318.58	\$11,392,451.14	\$4,582,134.58	\$7,692,650.01
Permanent debt (except from sinking funds)	1,621,200.00	1,186,000.00	1,240,619.49	985,838.82
Sinking fund requirements from revenue	6,000.00	—	—	—
Outlays	1,459,792.33	616,516.55	26,264.13	1,416,402.51
Permanent debt from sinking funds	160,000.00	—	70,000.00	93,250.00
Bonds refunded, current year	—	—	—	—
Temporary loans	13,416,559.40	9,384,237.41	4,190,000.00	6,851,500.00
Transfers (except to sinking funds) and refunds	1,674,772.19	204,377.22	145,573.43	206,824.77
Agency, trust, and investment	1,427,040.34	861,624.36	465,953.01	1,225,136.05
<b>Total payments</b>	<b>\$31,347,682.84</b>	<b>\$23,645,206.68</b>	<b>\$10,720,544.64</b>	<b>\$18,471,602.16</b>
Balance on hand, including funds	1,074,508.74	1,741,697.33	328,211.20	664,559.22
<b>GRAND TOTAL</b>	<b>\$32,422,191.58</b>	<b>\$25,386,904.01</b>	<b>\$11,048,755.84</b>	<b>\$19,136,161.38</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
<b>REVENUE.</b>	<b>\$5,881,123.66</b>	<b>\$5,471,063.23</b>	<b>\$5,923,543.20</b>	<b>\$4,800,632.85</b>
<b>General</b>	<b>5,024,087.11</b>	<b>4,459,618.10</b>	<b>4,899,739.07</b>	<b>4,107,232.61</b>
<i>Taxes</i>	<i>4,744,395.73</i>	<i>3,873,212.60</i>	<i>4,420,326.91</i>	<i>3,824,105.52</i>
Property, poll, and income	4,488,687.00	3,778,303.72	4,214,718.26	3,646,249.11
Corporation, bank, etc.	255,708.73	94,908.88	205,608.65	177,856.41
<i>Licenses and permits</i>	<i>28,723.78</i>	<i>53,746.33</i>	<i>109,457.37</i>	<i>99,595.00</i>
<i>Fines and forfeits</i>	<i>8,395.04</i>	<i>5,167.11</i>	<i>10,337.22</i>	<i>7,270.38</i>
<i>Grants and gifts</i>	<i>239,704.35</i>	<i>527,492.06</i>	<i>359,617.57</i>	<i>176,261.71</i>
For expenses	239,704.35	527,492.06	359,617.57	176,261.71
For outlays	—	—	—	—
All other	2,868.21	—	—	—
<b>Commercial</b>	<b>857,036.55</b>	<b>1,011,445.13</b>	<b>1,023,804.13</b>	<b>693,400.24</b>
<i>Special assessments</i>	<i>3,361.68</i>	<i>47,613.89</i>	<i>19,482.43</i>	<i>9,334.11</i>
To meet expenses	3,361.68	42,857.72	3,857.43	1,522.90
To meet outlays	—	4,756.17	15,625.00	7,811.21
<i>Privileges</i>	<i>78,898.66</i>	<i>86,137.68</i>	<i>91,444.81</i>	<i>58,161.22</i>
<i>Departmental</i>	<i>281,759.61</i>	<i>302,313.46</i>	<i>365,976.30</i>	<i>220,627.09</i>
General government	16,240.60	10,801.82	9,533.90	14,939.73
Protection of persons and property	2,070.01	1,466.23	4,484.09	5,014.12
Health and sanitation	37,543.02	21,454.85	40,534.69	6,236.48
Highways	1,695.86	1,520.03	1,047.59	156.05
Charities	158,350.32	223,393.79	231,813.02	126,937.24
Soldiers' benefits	15,709.58	16,000.38	13,900.44	14,918.50
Schools	46,620.97	24,454.19	42,958.71	44,500.93
Libraries	983.74	1,937.51	1,937.00	416.34
Recreation	2,320.75	505.90	13,271.27	4,042.70
Unclassified	224.76	728.76	16,495.59	3,465.00
<i>Public service enterprises</i>	<i>344,186.47</i>	<i>501,801.12</i>	<i>406,308.52</i>	<i>320,087.47</i>
Electric light	—	—	—	—
Water	340,385.11	501,801.12	406,308.52	320,070.67
All other	3,801.36	—	—	16.80
<i>Cemeteries</i>	<i>39,449.45</i>	<i>—</i>	<i>57,833.96</i>	<i>25,304.02</i>
<i>Interest</i>	<i>109,380.68</i>	<i>73,578.98</i>	<i>82,758.11</i>	<i>59,886.33</i>
On sinking funds	29,870.54	—	7,066.53	—
On trust and investment funds	18,030.24	2,270.02	6,643.28	5,647.52
All other	61,479.90	71,308.96	69,048.30	54,238.81
<b>NON-REVENUE.</b>	<b>\$7,419,811.44</b>	<b>\$7,293,291.37</b>	<b>\$7,072,578.93</b>	<b>\$5,472,391.08</b>
<b>Offsets to outlays</b>	<b>2,311.77</b>	<b>—</b>	<b>5,984.40</b>	<b>11,860.01</b>
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>212.96</i>	<i>9,875.15</i>
<i>Public service enterprises</i>	<i>2,311.77</i>	<i>—</i>	<i>5,771.44</i>	<i>1,984.86</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,800,485.86</b>	<b>6,753,457.02</b>	<b>6,466,465.00</b>	<b>5,029,852.05</b>
<i>Loans, general purposes</i>	<i>1,073,000.00</i>	<i>867,850.00</i>	<i>925,000.00</i>	<i>1,055,000.00</i>
Loans, public service enterprises	—	—	25,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,578,500.00	5,822,550.00	5,516,465.00	3,709,960.00
Unpaid warrants or orders, current year	148,985.86	63,057.02	—	264,892.05
Premiums	—	—	—	—
<b>Transfers</b>	<b>13,223.61</b>	<b>29,163.99</b>	<b>51,257.49</b>	<b>9,844.54</b>
From sinking funds	—	—	—	—
All other	13,223.61	29,163.99	51,257.49	9,844.54
<b>Refunds</b>	<b>78,876.57</b>	<b>44,127.86</b>	<b>22,951.29</b>	<b>75,531.26</b>
<b>Agency, trust, and investment</b>	<b>524,913.63</b>	<b>466,542.50</b>	<b>525,920.75</b>	<b>345,303.22</b>
<i>Taxes and licenses for State</i>	<i>232,338.44</i>	<i>179,427.16</i>	<i>207,134.74</i>	<i>169,276.00</i>
Taxes for county	190,090.71	164,112.36	170,249.04	154,713.85
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	104,445.68	119,461.18	144,163.37	17,083.97
All other	8,048.80	3,541.80	4,383.60	4,229.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$5,883,435.43	\$5,471,063.23	\$5,929,527.60	\$4,812,492.86
Premiums	—	—	—	—
Municipal indebtedness	6,800,485.86	6,753,457.02	6,466,465.00	5,029,852.05
Transfers and refunds	92,100.18	73,291.85	74,208.78	85,375.80
Agency, trust, and investment	524,913.63	466,542.50	525,920.75	345,303.22
<b>Total receipts</b>	<b>\$13,300,935.10</b>	<b>\$12,764,354.60</b>	<b>\$12,996,122.13</b>	<b>\$10,273,023.93</b>
Balance on hand, including funds	396,727.92	406,011.36	519,536.94	801,122.51
<b>GRAND TOTAL</b>	<b>\$13,697,663.02</b>	<b>\$13,169,365.96</b>	<b>\$13,515,659.07</b>	<b>\$11,074,146.44</b>

<sup>1</sup> Includes \$31.61 from administration of trust funds.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
<b>Maintenance</b> . . . . .	<b>\$4,526,821.49</b>	<b>\$4,805,436.94</b>	<b>\$5,094,970.04</b>	<b>\$4,395,171.57</b>
<i>Departmental</i> . . . . .	4,301,337.45	4,629,020.75	4,845,096.86	4,099,160.50
General government . . . . .	180,402.74	221,365.91	167,487.11	213,348.49
Protection of persons and property . . . . .	815,172.04	793,090.03	779,395.75	712,334.64
Health and sanitation . . . . .	420,892.33	502,743.66	439,155.55	300,947.85
Highways . . . . .	225,377.00	280,019.58	256,128.00	447,277.24
Charities . . . . .	925,425.99	715,025.24	1,195,497.89	901,254.89
Soldiers' benefits . . . . .	233,214.35	142,919.49	160,910.31	170,346.02
Schools . . . . .	1,323,848.07	1,441,668.30	1,507,752.14	1,077,185.31
Libraries . . . . .	60,967.93	85,454.98	68,499.98	34,750.94
Recreation . . . . .	43,798.41	122,074.30	139,853.89	33,911.95
Pensions . . . . .	59,890.30	103,533.22	101,311.69	85,309.18
Unclassified . . . . .	12,348.29	221,126.04	29,104.55	122,483.99
<i>Public service enterprises</i> . . . . .	184,368.68	176,416.19	178,251.27	264,563.37
Electric light . . . . .	—	—	—	—
Water . . . . .	183,678.18	176,416.19	178,251.27	263,420.02
All other . . . . .	680.50	—	—	1,143.35
<i>Cemeteries</i> . . . . .	41,125.36	—	70,017.54	31,467.70
<i>Administration of trust funds</i> . . . . .	—	—	1,604.37	—
<b>Interest</b> . . . . .	<b>549,529.82</b>	<b>429,912.42</b>	<b>515,288.57</b>	<b>369,258.46</b>
<i>Loans, general purposes</i> . . . . .	497,403.57	291,955.88	490,271.07	355,362.21
<i>Loans, public service enterprises</i> . . . . .	52,126.25	137,956.54	24,756.25	13,896.25
<i>Loans, cemeteries</i> . . . . .	—	—	261.25	—
<b>Outlays</b> . . . . .	<b>43,558.63</b>	<b>126,560.24</b>	<b>208,735.70</b>	<b>60,955.27</b>
<i>Departmental</i> . . . . .	27,636.60	119,258.17	145,439.90	57,172.52
General government . . . . .	610.50	6,133.52	—	—
Protection of persons and property . . . . .	3,509.00	50,901.85	—	—
Health and sanitation . . . . .	527.77	4,311.47	30,770.17	9,993.54
Highways . . . . .	22,685.35	48,243.08	106,636.22	42,481.51
Charities . . . . .	—	—	—	—
Schools . . . . .	—	7,898.47	—	—
Libraries . . . . .	—	251.05	—	—
Recreation . . . . .	303.98	1,184.47	8,033.51	4,697.47
Unclassified . . . . .	—	334.26	—	—
<i>Public service enterprises</i> . . . . .	15,302.03	7,302.07	33,315.26	3,782.75
Electric light . . . . .	—	—	—	—
Water . . . . .	15,302.03	7,302.07	33,315.26	3,782.75
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	620.00	—	29,980.54	—
<b>Municipal indebtedness</b> . . . . .	<b>7,332,024.49</b>	<b>6,976,875.62</b>	<b>6,595,613.84</b>	<b>5,450,469.64</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	996,792.88	469,325.62	862,563.84	798,669.64
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	6,167,500.00	6,507,550.00	5,733,050.00	4,651,800.00
<i>Warrants or orders, previous years</i> . . . . .	177,731.61	—	—	—
<b>Transfers</b> . . . . .	<b>13,223.61</b>	<b>29,163.99</b>	<b>51,257.49</b>	<b>9,844.54</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	13,223.61	29,163.99	51,257.49	9,844.54
<b>Refunds</b> . . . . .	<b>78,876.57</b>	<b>44,127.86</b>	<b>22,951.29</b>	<b>75,531.26</b>
<b>Agency, trust, and investment</b> . . . . .	<b>594,556.89</b>	<b>453,722.40</b>	<b>539,510.52</b>	<b>344,925.99</b>
<i>Taxes and licenses for State</i> . . . . .	222,328.44	179,427.16	207,134.74	169,276.00
<i>Taxes for county</i> . . . . .	190,090.71	164,112.36	170,249.04	164,713.85
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	172,916.54	106,641.68	157,902.74	16,713.94
<i>All other</i> . . . . .	9,221.20	3,541.20	4,224.00	4,222.20
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$5,076,351.31	\$5,235,349.36	\$5,610,258.61	\$4,764,430.03
Permanent debt (except from sinking funds) . . . . .	996,792.88	469,325.62	862,563.84	798,669.64
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	43,558.63	126,560.24	208,735.70	60,955.27
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	6,335,231.61	6,507,550.00	5,733,050.00	4,651,800.00
Transfers (except to sinking funds) and refunds . . . . .	92,100.18	73,291.85	74,208.78	85,375.80
Agency, trust, and investment . . . . .	594,556.89	453,722.40	539,510.52	344,925.99
<b>Total payments</b> . . . . .	<b>\$13,138,591.50</b>	<b>\$12,865,799.47</b>	<b>\$13,028,327.45</b>	<b>\$10,706,156.73</b>
Balance on hand, including funds . . . . .	559,071.52	303,566.49	487,331.62	367,989.71
<b>GRAND TOTAL</b> . . . . .	<b>\$13,697,663.02</b>	<b>\$13,169,365.96</b>	<b>\$13,515,659.07</b>	<b>\$11,074,146.44</b>



TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
<b>REVENUE.</b>	<b>\$4,310,527.00</b>	<b>\$5,114,989.46</b>	<b>\$4,940,698.73</b>	<b>\$3,605,300.36</b>
<b>General</b>	<b>3,854,558.67</b>	<b>4,069,191.99</b>	<b>3,951,623.49</b>	<b>2,886,743.05</b>
Taxes	3,606,070.90	3,676,489.42	3,827,541.87	2,761,487.12
Property, poll, and income	3,456,128.22	3,599,878.33	3,759,013.30	2,650,209.51
Corporation, bank, etc.	149,942.68	76,611.09	68,528.57	111,277.61
Licenses and permits	122,152.92	69,944.55	34,045.00	33,796.79
Fines and forfeits	3,887.66	2,053.06	1,308.19	2,451.32
Grants and gifts	119,994.42	316,168.08	88,728.43	89,007.82
For expenses	119,994.42	316,168.08	88,728.43	89,007.82
For outlays	—	—	—	—
All other	2,952.77	4,536.88	—	—
<b>Commercial</b>	<b>455,968.33</b>	<b>1,045,797.47</b>	<b>989,075.24</b>	<b>718,557.31</b>
Special assessments	6,256.44	77,496.06	113,605.11	27,157.93
To meet expenses	242.08	13,561.28	5,448.52	3,394.57
To meet outlays	6,014.36	63,934.78	108,156.59	23,763.36
Privileges	60,405.98	91,591.12	161,458.44	78,333.64
Departmental	118,965.07	353,594.56	171,753.17	273,903.05
General government	9,029.95	12,452.83	16,062.24	10,268.62
Protection of persons and property	6,295.93	2,938.13	761.65	1,838.47
Health and sanitation	17,202.39	34,467.75	6,131.45	138,719.98
Highways	—	894.59	2,598.03	1,296.84
Charities	76,457.36	278,481.76	34,281.51	101,504.66
Soldiers' benefits	2,556.25	3,170.75	2,575.00	6,543.39
Schools	3,878.97	17,201.74	97,106.12	9,879.24
Libraries	760.92	2,963.75	9,569.38	1,966.06
Recreation	730.00	190.00	1,628.25	1,868.66
Unclassified	2,053.30	833.26	1,039.54	17.13
Public service enterprises	203,050.38	383,105.26	382,909.95	249,038.94
Electric light	—	—	—	—
Water	203,050.38	383,091.76	382,909.95	249,038.94
All other	—	13.50	—	—
Cemeteries	11,938.51	27,529.32	—	17,233.49
Interest	55,351.95	112,681.15	159,348.57	72,890.26
On sinking funds	642.62	—	33,962.13	10,817.47
On trust and investment funds	64.03	15,011.23	36,916.63	6,023.46
All other	54,645.30	97,669.92	88,469.81	56,049.33
<b>NON-REVENUE.</b>	<b>\$3,016,378.90</b>	<b>\$5,690,796.32</b>	<b>\$4,651,288.31</b>	<b>\$3,248,299.78</b>
<b>Offsets to outlays</b>	<b>1,001.91</b>	<b>855.61</b>	<b>11,929.48</b>	<b>14,396.30</b>
Departmental	464.26	855.61	11,929.48	8,779.64
Public service enterprises	537.65	—	—	5,616.66
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,595,000.00</b>	<b>5,342,586.94</b>	<b>3,999,924.82</b>	<b>2,847,836.00</b>
Loans, general purposes	100,000.00	651,000.00	125,000.00	120,000.00
Loans, public service enterprises	—	30,000.00	—	200,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,495,000.00	4,630,500.00	3,651,000.00	2,527,000.00
Unpaid warrants or orders, current year	—	30,681.94	220,637.12	—
Premiums	—	405.00	3,287.70	836.00
<b>Transfers</b>	<b>2,976.83</b>	<b>—</b>	<b>1,000.00</b>	<b>45,874.50</b>
From sinking funds	—	—	—	30,000.00
All other	2,976.83	—	1,000.00	15,874.50
<b>Refunds</b>	<b>90,898.44</b>	<b>12,146.66</b>	<b>23,022.27</b>	<b>12,933.97</b>
<b>Agency, trust, and investment</b>	<b>326,501.72</b>	<b>335,207.11</b>	<b>615,411.74</b>	<b>327,259.01</b>
Taxes and licenses for State	171,448.19	185,594.66	213,469.13	125,887.00
Taxes for county	136,645.08	96,927.46	196,103.42	141,155.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	17,513.25	47,084.99	197,866.39	53,830.49
All other	895.20	5,600.00	7,972.80	6,385.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$4,311,528.91	\$5,115,845.07	\$4,952,628.21	\$3,619,696.66
Premiums	—	405.00	3,287.70	836.00
Municipal indebtedness	2,595,000.00	5,342,181.94	3,996,637.12	2,847,000.00
Transfers and refunds	93,875.27	12,146.66	24,022.27	58,808.47
Agency, trust, and investment	326,501.72	335,207.11	615,411.74	327,259.01
<b>Total receipts</b>	<b>\$7,326,905.90</b>	<b>\$10,805,785.78</b>	<b>\$9,591,987.04</b>	<b>\$6,853,600.14</b>
Balance on hand, including funds	638,076.81	168,637.95	350,537.46	272,764.89
<b>GRAND TOTAL</b>	<b>\$7,964,982.71</b>	<b>\$10,974,423.73</b>	<b>\$9,942,524.50</b>	<b>\$7,126,365.03</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 63,276	Brockton POPULATION 63,797
<b>Maintenance</b>	<b>\$3,302,213.02</b>	<b>\$3,958,295.74</b>	<b>\$4,023,699.52</b>	<b>\$2,851,743.95</b>
<i>Departmental</i>	<i>3,094,253.43</i>	<i>3,795,188.20</i>	<i>3,824,043.71</i>	<i>2,713,470.64</i>
General government	142,293.58	154,513.47	177,222.66	133,344.69
Protection of persons and property	534,480.95	551,185.25	576,486.83	459,222.53
Health and sanitation	301,072.90	357,079.63	370,573.91	293,160.98
Highways	337,421.81	300,458.30	445,547.05	196,008.91
Charities	483,788.32	1,020,988.30	335,391.60	594,871.65
Soldiers' benefits	96,817.49	92,824.28	86,519.12	93,489.06
Schools	1,025,207.81	1,148,218.59	1,436,239.91	800,889.58
Libraries	47,469.33	61,237.04	85,752.35	39,853.00
Recreation	47,801.19	67,376.97	144,687.62	23,380.08
Pensions	29,636.57	31,490.68	124,592.42	63,961.57
Unclassified	48,263.48	9,815.69	41,030.24	15,288.59
<i>Public service enterprises</i>	<i>182,964.78</i>	<i>131,944.33</i>	<i>199,029.14</i>	<i>121,540.69</i>
Electric light	—	—	—	—
Water	182,964.78	131,944.33	199,029.14	121,540.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>24,994.81</i>	<i>31,048.67</i>	<i>489.48</i>	<i>16,732.72</i>
Administration of trust funds	—	114.54	187.19	—
<b>Interest</b>	<b>313,223.63</b>	<b>460,951.93</b>	<b>400,746.77</b>	<b>181,918.60</b>
<i>Loans, general purposes</i>	<i>304,593.63</i>	<i>347,365.96</i>	<i>373,690.79</i>	<i>135,712.03</i>
<i>Loans, public service enterprises</i>	<i>8,630.00</i>	<i>113,595.97</i>	<i>27,055.98</i>	<i>46,184.07</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>22.60</i>
<b>Outlays</b>	<b>83,166.99</b>	<b>297,482.34</b>	<b>911,113.74</b>	<b>273,066.31</b>
<i>Departmental</i>	<i>54,516.64</i>	<i>259,089.09</i>	<i>649,600.28</i>	<i>130,117.24</i>
General government	1,015.00	1,280.32	2,119.41	—
Protection of persons and property	7,904.60	3,687.55	28,696.01	—
Health and sanitation	—	167,193.12	533,720.18	50,470.18
Highways	12,945.35	65,026.05	20,860.77	45,672.10
Charities	2,882.32	1,240.90	—	—
Schools	27,728.08	19,747.46	8,153.81	—
Libraries	—	—	—	—
Recreation	2,041.29	913.69	55,950.10	33,974.96
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>26,436.86</i>	<i>32,677.76</i>	<i>261,613.46</i>	<i>142,949.07</i>
Electric light	—	—	—	—
Water	25,435.85	32,677.76	261,613.46	142,949.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,214.50</i>	<i>5,716.49</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,232,041.14</b>	<b>5,763,835.86</b>	<b>3,612,310.52</b>	<b>2,453,350.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>
<i>From revenue and other sources</i>	<i>702,042.11</i>	<i>1,013,335.86</i>	<i>596,885.99</i>	<i>408,350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,495,000.00</i>	<i>4,750,500.00</i>	<i>2,751,000.00</i>	<i>2,015,000.00</i>
<i>Warrants or orders, previous years</i>	<i>34,999.03</i>	<i>—</i>	<i>264,424.53</i>	<i>—</i>
<b>Transfers</b>	<b>2,976.83</b>	<b>—</b>	<b>1,000.00</b>	<b>45,874.50</b>
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>1,000.00</i>	<i>15,000.00</i>
<i>All other</i>	<i>176.83</i>	<i>—</i>	<i>—</i>	<i>30,874.50</i>
<b>Refunds</b>	<b>90,898.44</b>	<b>12,146.66</b>	<b>23,022.27</b>	<b>12,933.97</b>
<b>Agency, trust, and investment</b>	<b>321,183.96</b>	<b>338,425.96</b>	<b>661,533.99</b>	<b>290,236.87</b>
<i>Taxes and licenses for State</i>	<i>171,448.19</i>	<i>185,594.66</i>	<i>213,469.13</i>	<i>125,887.00</i>
<i>Taxes for county</i>	<i>136,645.08</i>	<i>96,927.46</i>	<i>196,103.42</i>	<i>141,155.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,199.09</i>	<i>50,368.04</i>	<i>243,988.64</i>	<i>16,808.35</i>
<i>All other</i>	<i>891.60</i>	<i>5,535.80</i>	<i>7,972.80</i>	<i>6,385.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$3,615,436.65	\$4,419,247.67	\$4,424,446.29	\$3,033,662.55
Permanent debt (except from sinking funds)	702,042.11	1,013,335.86	596,885.99	408,350.00
Sinking fund requirements from revenue	2,800.00	—	1,000.00	15,000.00
Outlays	83,166.99	297,482.34	911,113.74	273,066.31
Permanent debt from sinking funds	—	—	—	30,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,529,999.03	4,750,500.00	3,015,424.53	2,015,000.00
Transfers (except to sinking funds) and refunds	91,075.27	12,146.66	23,022.27	43,808.47
Agency, trust, and investment	321,183.96	338,425.96	661,533.99	290,236.87
<b>Total payments</b>	<b>\$7,345,704.01</b>	<b>\$10,831,138.49</b>	<b>\$9,633,426.81</b>	<b>\$6,109,124.20</b>
<i>Balance on hand, including funds</i>	<i>619,278.70</i>	<i>143,285.24</i>	<i>309,097.69</i>	<i>1,017,240.83</i>
<b>GRAND TOTAL</b>	<b>\$7,964,982.71</b>	<b>\$10,974,423.73</b>	<b>\$9,942,524.50</b>	<b>\$7,126,365.03</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
<b>REVENUE.</b>	<b>\$3,302,416.62</b>	<b>\$3,102,656.45</b>	<b>\$4,444,425.83</b>	<b>\$2,559,319.23</b>
<b>General</b>	<b>2,711,803.74</b>	<b>2,546,406.62</b>	<b>2,798,243.93</b>	<b>2,132,781.48</b>
Taxes . . . . .	2,569,608.76	2,429,972.48	2,686,532.29	1,957,395.31
Property, poll, and income . . . . .	2,537,852.21	2,364,733.94	2,421,956.21	1,872,336.94
Corporation, bank, etc. . . . .	31,756.54	65,238.54	164,576.08	85,058.37
Licenses and permits . . . . .	33,146.00	16,078.34	67,212.60	43,655.46
Fines and forfeits . . . . .	2,139.36	1,849.82	3,128.37	2,599.16
Grants and gifts . . . . .	106,909.63	98,505.98	151,370.77	129,091.55
For expenses . . . . .	106,909.63	98,505.98	151,370.77	129,091.55
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	40.00
<b>Commercial</b>	<b>590,612.88</b>	<b>556,249.83</b>	<b>1,646,181.90</b>	<b>426,537.75</b>
Special assessments . . . . .	51,037.02	42,557.72	5,239.84	49,066.37
To meet expenses . . . . .	49,884.30	—	5,063.35	35,816.87
To meet outlays . . . . .	1,152.72	42,557.72	176.49	13,239.50
Privileges . . . . .	66,498.63	55,281.39	56,286.37	51,106.74
Departmental . . . . .	146,479.01	151,056.93	198,084.67	143,094.63
General government . . . . .	6,962.76	5,838.10	5,005.88	8,085.76
Protection of persons and property . . . . .	681.61	660.37	1,039.75	1,277.45
Health and sanitation . . . . .	10,630.05	17,347.54	12,289.51	4,651.07
Highways . . . . .	485.72	—	3,465.25	552.51
Charities . . . . .	83,088.53	117,653.22	157,875.26	103,775.53
Soldiers' benefits . . . . .	6,549.85	4,789.50	7,121.20	5,549.56
Schools . . . . .	35,621.46	2,036.93	10,135.89	17,480.53
Libraries . . . . .	1,979.27	2,225.60	—	—
Recreation . . . . .	—	1,505.67	249.18	275.75
Unclassified . . . . .	479.76	1,505.67	902.75	446.47
Public service enterprises . . . . .	216,042.80	192,452.86	1,279,553.48	142,281.61
Electric light . . . . .	—	—	1,102,927.53	—
Water . . . . .	216,042.80	192,452.86	176,655.95	142,062.81
All other . . . . .	—	—	—	218.80
Cemeteries . . . . .	37,396.46	24,849.94	—	—
Interest . . . . .	74,158.96	93,050.99	106,987.54	41,999.40
On sinking funds . . . . .	926.63	11,338.74	—	—
On trust and investment funds . . . . .	4,261.36	22,989.91	33,249.44	—
All other . . . . .	68,970.97	57,722.34	73,738.10	41,999.40
<b>NON-REVENUE.</b>	<b>\$3,799,815.31</b>	<b>\$4,074,061.43</b>	<b>\$3,373,148.51</b>	<b>\$2,514,794.25</b>
<b>Offsets to outlays</b>	<b>22,533.87</b>	<b>11,453.75</b>	<b>698.28</b>	<b>36,504.42</b>
Departmental . . . . .	18,361.01	11,453.75	698.28	36,604.42
Public service enterprises . . . . .	4,172.86	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,487,250.00</b>	<b>3,659,876.80</b>	<b>2,983,450.00</b>	<b>2,180,000.00</b>
Loans, general purposes . . . . .	293,500.00	518,500.00	180,000.00	415,000.00
Loans, public service enterprises . . . . .	30,000.00	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	3,163,750.00	3,061,334.60	2,803,450.00	1,765,000.00
Unpaid warrants or orders, current year . . . . .	—	79,349.20	—	—
Premiums . . . . .	—	693.00	—	—
<b>Transfers</b>	<b>5,092.16</b>	<b>54,032.65</b>	<b>7,789.70</b>	<b>428.67</b>
From sinking funds . . . . .	—	10,000.00	—	—
All other . . . . .	5,092.16	44,032.65	7,789.70	428.67
<b>Refunds</b>	<b>10,972.27</b>	<b>41,116.94</b>	<b>37,492.92</b>	<b>15,485.84</b>
<b>Agency, trust, and investment</b>	<b>273,967.01</b>	<b>307,581.29</b>	<b>343,717.61</b>	<b>282,375.32</b>
Taxes and licenses for State . . . . .	120,730.00	104,308.00	147,172.01	96,656.00
Taxes for county . . . . .	106,552.44	96,430.97	155,958.46	147,023.77
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	43,573.17	105,300.12	27,405.25	35,462.75
All other . . . . .	4,111.40	2,542.20	13,181.89	3,232.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$3,324,950.49	\$3,114,110.20	\$4,445,124.11	\$2,595,823.65
Premiums . . . . .	—	693.00	—	—
Municipal indebtedness . . . . .	3,487,250.00	3,659,183.80	2,983,450.00	2,180,000.00
Transfers and refunds . . . . .	16,064.43	95,149.59	45,282.62	15,914.51
Agency, trust, and investment . . . . .	273,967.01	307,581.29	343,717.61	282,375.32
<b>Total receipts</b>	<b>\$7,102,231.93</b>	<b>\$7,176,717.88</b>	<b>\$7,817,574.34</b>	<b>\$5,074,113.48</b>
<i>Balance on hand, including funds</i>	<i>545,086.16</i>	<i>147,316.61</i>	<i>288,019.22</i>	<i>66,836.64</i>
<b>GRAND TOTAL</b>	<b>\$7,647,318.09</b>	<b>\$7,324,034.49</b>	<b>\$8,105,593.56</b>	<b>\$5,140,950.12</b>

<sup>1</sup> Includes \$49.86 from administration of trust funds.<sup>2</sup> Includes \$449,201.14 from gas.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
<b>Maintenance</b>	<b>\$2,759,281.38</b>	<b>\$2,591,460.42</b>	<b>\$3,528,636.28</b>	<b>\$2,312,411.91</b>
<i>Departmental</i>	<i>2,665,103.80</i>	<i>2,482,344.26</i>	<i>2,685,251.06</i>	<i>2,279,869.50</i>
General government	122,419.83	87,238.21	132,674.85	80,899.36
Protection of persons and property	392,850.17	444,320.55	498,251.47	258,398.01
Health and sanitation	201,672.00	230,846.05	206,523.44	115,586.67
Highways	167,919.99	151,994.17	117,382.42	198,802.23
Charities	357,882.93	471,083.82	640,614.34	731,905.22
Soldiers' benefits	80,261.36	99,113.81	96,539.44	130,287.02
Schools	978,455.73	684,215.40	710,559.40	676,234.77
Libraries	31,027.98	47,504.10	27,500.00	25,000.00
Recreation	65,070.56	65,299.87	36,458.64	8,895.90
Pensions	25,492.03	53,225.92	76,008.19	16,218.72
Unclassified	242,051.22	147,502.36	42,738.87	37,641.60
<i>Public service enterprises</i>	<i>68,457.70</i>	<i>80,293.61</i>	<i>94,385.22</i>	<i>32,542.41</i>
Electric light	—	—	183,066.98	—
Water	68,457.70	80,293.61	111,318.24	31,106.17
All other	—	—	—	1,436.24
<i>Cemeteries</i>	<i>25,719.88</i>	<i>28,520.07</i>	—	—
<i>Administration of trust funds</i>	—	<i>302.48</i>	—	—
<b>Interest</b>	<b>321,827.83</b>	<b>257,081.59</b>	<b>243,151.21</b>	<b>156,879.65</b>
<i>Loans, general purposes</i>	<i>243,470.14</i>	<i>196,164.86</i>	<i>183,376.21</i>	<i>138,599.65</i>
<i>Loans, public service enterprises</i>	<i>77,380.19</i>	<i>60,916.73</i>	<i>59,775.00</i>	<i>18,280.00</i>
<i>Loans, cemeteries</i>	<i>977.50</i>	—	—	—
<b>Outlays</b>	<b>165,504.45</b>	<b>267,866.27</b>	<b>185,488.75</b>	<b>85,629.25</b>
<i>Departmental</i>	<i>127,129.84</i>	<i>255,851.71</i>	<i>60,351.93</i>	<i>84,429.52</i>
General government	198.27	—	—	479.82
Protection of persons and property	20,242.04	—	—	1,690.00
Health and sanitation	60,265.61	69,957.74	1,182.52	25,872.40
Highways	37,280.97	173,954.76	57,997.13	53,466.92
Charities	—	—	—	1,658.67
Schools	8,149.72	—	1,172.28	—
Libraries	—	—	—	—
Recreation	993.23	11,939.21	—	1,261.71
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>38,056.11</i>	<i>12,014.56</i>	<i>125,136.82</i>	<i>1,199.73</i>
Electric light	—	—	111,669.22	—
Water	38,056.11	12,014.56	13,467.60	1,199.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>318.50</i>	—	—	—
<b>Municipal indebtedness</b>	<b>3,891,516.47</b>	<b>3,622,672.05</b>	<b>3,489,016.35</b>	<b>2,275,400.00</b>
<i>From sinking funds</i>	—	<i>10,000.00</i>	—	—
<i>From revenue and other sources</i>	<i>522,766.47</i>	<i>295,560.29</i>	<i>560,816.35</i>	<i>460,400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,368,750.00</i>	<i>3,229,334.60</i>	<i>2,928,200.00</i>	<i>1,815,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>87,777.16</i>	—	—
<b>Transfers</b>	<b>5,092.16</b>	<b>54,032.65</b>	<b>7,789.70</b>	<b>428.67</b>
<i>To sinking funds from revenue</i>	—	<i>4,318.00</i>	—	—
<i>All other</i>	<i>5,092.16</i>	<i>49,714.65</i>	<i>7,789.70</i>	<i>428.67</i>
<b>Refunds</b>	<b>10,972.27</b>	<b>41,116.94</b>	<b>37,492.92</b>	<b>15,485.84</b>
<b>Agency, trust, and investment</b>	<b>277,076.26</b>	<b>311,470.24</b>	<b>346,509.82</b>	<b>278,825.67</b>
<i>Taxes and licenses for State</i>	<i>120,730.00</i>	<i>104,308.00</i>	<i>147,172.01</i>	<i>96,656.00</i>
<i>Taxes for county</i>	<i>105,552.44</i>	<i>95,430.97</i>	<i>155,968.46</i>	<i>147,023.77</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>46,687.82</i>	<i>109,193.87</i>	<i>28,423.32</i>	<i>31,904.10</i>
<i>All other</i>	<i>4,106.00</i>	<i>2,537.40</i>	<i>14,966.03</i>	<i>3,241.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$3,081,109.21	\$2,848,542.01	\$3,771,787.49	\$2,469,291.56
Permanent debt (except from sinking funds)	522,766.47	295,560.29	560,816.35	460,400.00
Sinking fund requirements from revenue	—	4,318.00	—	—
Outlays	165,504.45	267,866.27	185,488.75	85,629.25
Permanent debt from sinking funds	—	10,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,368,750.00	3,317,111.76	2,928,200.00	1,815,000.00
Transfers (except to sinking funds) and refunds	16,064.43	90,831.59	45,282.62	15,914.51
Agency, trust, and investment	277,076.26	311,470.24	346,509.82	278,825.67
<b>Total payments</b>	<b>\$7,431,270.82</b>	<b>\$7,145,700.16</b>	<b>\$7,838,085.03</b>	<b>\$5,125,060.99</b>
<i>Balance on hand, including funds</i>	<i>216,047.27</i>	<i>178,334.33</i>	<i>267,508.53</i>	<i>15,889.13</i>
<b>GRAND TOTAL</b>	<b>\$7,647,318.09</b>	<b>\$7,324,034.49</b>	<b>\$8,105,593.56</b>	<b>\$5,140,950.12</b>

<sup>1</sup> Includes \$392,877.04 for gas.

<sup>2</sup> Includes \$34,433.37 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
<b>REVENUE.</b>	<b>\$2,495,782.99</b>	<b>\$3,205,882.06</b>	<b>\$2,366,298.81</b>	<b>\$2,567,401.13</b>
<b>General</b>	<b>1,937,531.40</b>	<b>2,733,816.64</b>	<b>1,931,696.82</b>	<b>1,837,474.94</b>
<i>Taxes</i>	<i>1,806,638.26</i>	<i>2,452,032.32</i>	<i>1,783,117.73</i>	<i>1,670,662.56</i>
Property, poll, and income	1,754,433.76	2,363,997.59	1,726,289.72	1,603,250.71
Corporation, bank, etc.	52,204.50	88,034.73	56,828.06	67,411.85
<i>Licenses and permits</i>	<i>51,985.75</i>	<i>32,568.75</i>	<i>44,628.68</i>	<i>24,512.82</i>
<i>Fines and forfeits</i>	<i>1,097.60</i>	<i>2,361.44</i>	<i>1,949.04</i>	<i>2,566.50</i>
<i>Grants and gifts</i>	<i>77,809.79</i>	<i>246,854.13</i>	<i>101,767.44</i>	<i>139,640.73</i>
For expenses	77,809.79	246,854.13	101,767.44	139,640.73
For outlays	—	—	—	—
All other	—	—	233.88	92.33
<b>Commercial</b>	<b>558,251.59</b>	<b>472,065.42</b>	<b>434,601.99</b>	<b>729,926.19</b>
<i>Special assessments</i>	<i>4,424.67</i>	<i>11,853.48</i>	<i>8,484.07</i>	<i>6,639.33</i>
To meet expenses	4,424.67	10,564.58	8,484.07	6,639.33
To meet outlays	—	1,288.90	—	—
<i>Privileges</i>	<i>54,369.79</i>	<i>40,320.34</i>	<i>22,597.12</i>	<i>25,741.91</i>
<i>Departmental</i>	<i>268,533.34</i>	<i>166,960.11</i>	<i>186,251.50</i>	<i>124,450.44</i>
General government	7,397.95	5,077.04	6,137.98	8,212.16
Protection of persons and property	2,849.38	1,504.18	1,194.43	526.93
Health and sanitation	15,814.94	6,696.54	1,458.09	4,457.39
Highways	185.00	227.53	75.54	—
Charities	225,996.53	128,021.22	168,002.48	105,607.61
Soldiers' benefits	4,958.57	4,188.38	5,321.50	2,715.50
Schools	9,987.44	5,992.87	3,182.38	2,343.26
Libraries	1,295.95	1,182.49	525.68	587.59
Recreation	47.58	13,610.22	18.76	—
Unclassified	—	459.61	334.66	—
<i>Public service enterprises</i>	<i>170,221.84</i>	<i>180,181.05</i>	<i>168,003.29</i>	<i>535,612.97</i>
Electric light	—	—	—	372,775.86
Water	170,221.84	180,181.05	167,748.57	162,837.11
All other	—	—	254.72	—
<i>Cemeteries</i>	<i>87.50</i>	<i>16,301.10</i>	<i>—</i>	<i>3,933.74</i>
<i>Interest</i>	<i>60,614.45</i>	<i>56,449.34</i>	<i>49,266.01</i>	<i>33,547.80</i>
On sinking funds	1,250.21	4,891.95	12,613.71	—
On trust and investment funds	16,314.61	8,190.11	796.98	1,686.26
All other	43,049.63	43,367.28	35,855.32	31,861.54
<b>NON-REVENUE.</b>	<b>\$2,538,533.56</b>	<b>\$3,561,300.03</b>	<b>\$2,787,109.08</b>	<b>\$2,826,151.32</b>
<b>Offsets to outlays</b>	<b>31,687.09</b>	<b>2,215.26</b>	<b>—</b>	<b>10,991.56</b>
<i>Departmental</i>	<i>27,154.41</i>	<i>2,215.26</i>	<i>—</i>	<i>10,991.56</i>
<i>Public service enterprises</i>	<i>4,532.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>2,302,045.00</b>	<b>3,000,000.00</b>	<b>2,445,253.85</b>	<b>2,644,434.15</b>
<i>Loans, general purposes</i>	<i>375,000.00</i>	<i>260,000.00</i>	<i>567,000.00</i>	<i>446,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,927,000.00</i>	<i>2,740,000.00</i>	<i>1,535,894.56</i>	<i>2,125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>342,359.29</i>	<i>74,434.15</i>
<i>Premiums</i>	<i>45.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>9,573.44</b>	<b>112,863.37</b>	<b>8,168.82</b>	<b>765.59</b>
<i>From sinking funds</i>	<i>—</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>
All other	9,573.44	12,863.37	8,168.82	765.59
<b>Refunds</b>	<b>18,150.69</b>	<b>16,563.32</b>	<b>15,007.42</b>	<b>7,389.57</b>
<b>Agency, trust, and investment</b>	<b>177,077.34</b>	<b>429,658.08</b>	<b>318,678.99</b>	<b>162,570.45</b>
<i>Taxes and licenses for State</i>	<i>93,049.00</i>	<i>107,160.86</i>	<i>79,938.63</i>	<i>71,509.34</i>
<i>Taxes for county</i>	<i>72,326.94</i>	<i>93,713.94</i>	<i>—</i>	<i>68,968.16</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,017.00</i>	<i>226,005.75</i>	<i>238,740.36</i>	<i>13,407.19</i>
All other	4,984.40	2,777.53	—	8,685.76
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,527,470.08	\$3,208,097.32	\$2,366,298.81	\$2,578,392.69
Premiums	45.00	—	—	—
Municipal indebtedness	2,302,000.00	3,000,000.00	2,445,253.85	2,644,434.15
Transfers and refunds	27,724.13	129,426.69	23,176.24	8,155.16
Agency, trust, and investment	177,077.34	429,658.08	318,678.99	162,570.45
<b>Total receipts</b>	<b>\$5,034,316.55</b>	<b>\$6,767,182.09</b>	<b>\$5,153,407.89</b>	<b>\$5,393,552.45</b>
Balance on hand, including funds	137,176.37	300,506.02	288,000.13	135,775.26
<b>GRAND TOTAL</b>	<b>\$5,171,492.92</b>	<b>\$7,067,688.11</b>	<b>\$5,441,408.02</b>	<b>\$5,529,327.71</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
<b>Maintenance</b> . . . . .	<b>\$2,251,297.52</b>	<b>\$2,584,732.99</b>	<b>\$2,163,900.65</b>	<b>\$2,182,599.57</b>
<i>Departmental</i> . . . . .	<i>2,186,407.90</i>	<i>2,485,459.24</i>	<i>2,106,904.55</i>	<i>1,807,194.60</i>
General government . . . . .	86,822.76	111,327.40	86,572.93	90,472.77
Protection of persons and property . . . . .	327,915.08	420,908.57	332,020.18	251,916.94
Health and sanitation . . . . .	144,704.90	144,530.37	129,662.14	90,580.20
Highways . . . . .	161,142.94	121,690.13	132,858.84	97,965.20
Charities . . . . .	680,457.52	559,245.19	654,766.72	565,127.00
Soldiers' benefits . . . . .	55,773.15	97,245.60	63,095.85	119,483.13
Schools . . . . .	578,583.73	773,289.44	541,192.08	536,716.07
Libraries . . . . .	38,932.36	33,381.49	17,860.35	17,688.10
Recreation . . . . .	19,750.75	73,647.49	36,309.77	7,403.87
Pensions . . . . .	28,147.48	52,857.13	50,914.94	12,857.34
Unclassified . . . . .	14,177.23	97,336.43	61,650.75	16,981.98
<i>Public service enterprises</i> . . . . .	<i>113,981.51</i>	<i>77,665.03</i>	<i>56,996.10</i>	<i>367,082.29</i>
Electric light . . . . .	—	—	—	297,918.25
Water . . . . .	113,957.51	77,665.03	56,996.10	69,164.04
All other . . . . .	24.00	—	—	—
<i>Cemeteries</i> . . . . .	<i>732.72</i>	<i>21,608.72</i>	—	<i>8,322.63</i>
<i>Administration of trust funds</i> . . . . .	<i>175.39</i>	—	—	—
<b>Interest</b> . . . . .	<b>98,193.08</b>	<b>270,866.03</b>	<b>188,755.26</b>	<b>125,260.16</b>
<i>Loans, general purposes</i> . . . . .	<i>89,199.33</i>	<i>196,115.09</i>	<i>130,927.94</i>	<i>105,357.66</i>
<i>Loans, public service enterprises</i> . . . . .	<i>8,993.75</i>	<i>74,750.94</i>	<i>57,827.32</i>	<i>19,902.50</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>126,159.78</b>	<b>7,561.72</b>	<b>24,124.84</b>	<b>119,671.78</b>
<i>Departmental</i> . . . . .	<i>110,295.72</i>	<i>7,017.40</i>	<i>23,153.96</i>	<i>36,687.75</i>
General government . . . . .	—	1,068.00	—	—
Protection of persons and property . . . . .	—	670.85	—	—
Health and sanitation . . . . .	—	—	17,437.39	637.70
Highways . . . . .	105,092.32	4,778.55	3,919.65	35,014.08
Charities . . . . .	—	—	—	—
Schools . . . . .	850.00	500.00	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	4,353.40	—	1,296.92	1,035.97
Unclassified . . . . .	—	—	500.00	—
<i>Public service enterprises</i> . . . . .	<i>15,864.06</i>	<i>544.32</i>	<i>970.88</i>	<i>82,984.03</i>
Electric light . . . . .	—	—	—	24,951.22
Water . . . . .	15,864.06	544.32	970.88	58,032.81
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>2,188,923.86</b>	<b>3,571,403.86</b>	<b>2,547,608.99</b>	<b>2,735,517.24</b>
<i>From sinking funds</i> . . . . .	—	100,000.00	—	—
<i>From revenue and other sources</i> . . . . .	<i>195,923.86</i>	<i>391,403.86</i>	<i>339,354.88</i>	<i>454,901.35</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>1,993,000.00</i>	<i>3,080,000.00</i>	<i>2,066,050.50</i>	<i>2,142,600.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	142,203.61	138,015.89
<b>Transfers</b> . . . . .	<b>9,573.44</b>	<b>112,863.37</b>	<b>8,168.82</b>	<b>765.59</b>
<i>To sinking funds from revenue</i> . . . . .	—	3,500.00	4,508.00	—
<i>All other</i> . . . . .	9,573.44	109,363.37	3,660.82	765.59
<b>Refunds</b> . . . . .	<b>18,150.69</b>	<b>16,563.32</b>	<b>15,007.42</b>	<b>7,389.57</b>
<b>Agency, trust, and investment</b> . . . . .	<b>182,141.64</b>	<b>344,511.34</b>	<b>312,610.91</b>	<b>161,664.06</b>
<i>Taxes and licenses for State</i> . . . . .	<i>93,049.00</i>	<i>107,160.86</i>	<i>79,938.63</i>	<i>71,509.34</i>
<i>Taxes for county</i> . . . . .	<i>72,326.94</i>	<i>93,713.94</i>	—	<i>68,968.16</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>12,009.30</i>	<i>140,859.01</i>	<i>232,672.28</i>	<i>11,776.42</i>
<i>All other</i> . . . . .	<i>4,766.40</i>	<i>2,777.53</i>	—	<i>9,410.14</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$2,349,490.60	\$2,855,599.02	\$2,352,655.91	\$2,307,859.73
Permanent debt (except from sinking funds) . . . . .	195,923.86	391,403.86	339,354.88	454,901.35
Sinking fund requirements from revenue . . . . .	—	3,500.00	4,508.00	—
Outlays . . . . .	126,159.78	7,561.72	24,124.84	119,671.78
Permanent debt from sinking funds . . . . .	—	100,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	1,993,000.00	3,080,000.00	2,208,254.11	2,280,615.89
Transfers (except to sinking funds) and refunds . . . . .	27,724.13	125,926.69	18,668.24	8,155.16
Agency, trust, and investment . . . . .	182,141.64	344,511.34	312,610.91	161,664.06
<b>Total payments</b> . . . . .	<b>\$4,874,440.01</b>	<b>\$6,908,502.63</b>	<b>\$5,260,176.89</b>	<b>\$5,332,867.97</b>
Balance on hand, including funds . . . . .	297,052.91	159,185.48	181,231.13	196,459.74
<b>GRAND TOTAL</b> . . . . .	<b>\$5,171,492.92</b>	<b>\$7,067,688.11</b>	<b>\$5,441,408.02</b>	<b>\$5,529,327.71</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
<b>REVENUE.</b>	<b>\$2,575,348.54</b>	<b>\$2,239,933.82</b>	<b>\$2,187,166.59</b>	<b>\$2,190,134.05</b>
<b>General</b>	<b>2,100,647.24</b>	<b>1,746,269.03</b>	<b>1,797,679.80</b>	<b>1,348,819.67</b>
<i>Taxes</i>	<i>1,834,186.99</i>	<i>1,612,797.97</i>	<i>1,663,054.13</i>	<i>1,366,066.34</i>
Property, poll, and income	1,755,325.10	1,548,534.40	1,597,829.45	1,225,122.13
Corporation, bank, etc.	78,861.89	64,263.57	55,224.68	40,934.21
<i>Licenses and permits</i>	<i>36,593.67</i>	<i>20,705.60</i>	<i>44,666.61</i>	<i>21,222.94</i>
<i>Fines and forfeits</i>	<i>1,705.80</i>	<i>1,811.28</i>	<i>989.18</i>	<i>696.61</i>
<i>Grants and gifts</i>	<i>228,160.88</i>	<i>110,954.28</i>	<i>99,079.98</i>	<i>60,944.88</i>
For expenses	200,160.88	110,954.28	99,079.98	60,944.88
For outlays	28,000.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>474,701.30</b>	<b>493,664.79</b>	<b>389,486.79</b>	<b>841,314.38</b>
<i>Special assessments</i>	<i>6,439.36</i>	<i>6,668.19</i>	<i>19,380.19</i>	<i>3,481.03</i>
To meet expenses	5,370.66	—	—	963.87
To meet outlays	1,118.70	5,668.19	19,380.19	2,517.16
<i>Privileges</i>	<i>44,906.79</i>	<i>42,306.20</i>	<i>40,401.77</i>	<i>43,177.63</i>
<i>Departmental</i>	<i>195,143.46</i>	<i>270,620.74</i>	<i>145,896.97</i>	<i>97,222.38</i>
General government	3,695.40	6,021.17	5,566.04	2,520.79
Protection of persons and property	6,916.67	3,366.46	3,705.64	2,737.00
Health and sanitation	18,331.35	9,877.25	19,115.34	25,586.28
Highways	284.70	299.90	213.97	111.66
Charities	142,644.83	213,087.98	104,658.01	32,154.58
Soldiers' benefits	4,726.50	7,518.50	1,294.50	2,045.50
Schools	2,772.38	29,008.38	8,247.70	31,211.45
Libraries	813.27	632.10	1,411.33	483.62
Recreation	13,460.96	30.00	157.50	387.50
Unclassified	1,497.40	779.00	1,525.94	60.00
<i>Public service enterprises</i>	<i>175,185.55</i>	<i>116,871.24</i>	<i>123,317.39</i>	<i>663,341.94</i>
Electric light	—	—	—	549,970.30
Water	174,960.96	116,871.24	123,317.39	103,371.64
All other	224.59	—	—	—
<i>Cemeteries</i>	<i>8,963.08</i>	<i>14,673.09</i>	<i>16,380.32</i>	<i>11,900.25</i>
<i>Interest</i>	<i>44,013.06</i>	<i>43,626.33</i>	<i>44,111.15</i>	<i>32,085.25</i>
On sinking funds	—	—	—	8,908.72
On trust and investment funds	13,505.84	18,009.06	6,428.88	1,794.18
All other	30,507.22	25,516.27	37,682.27	21,382.35
<b>NON-REVENUE.</b>	<b>\$3,039,334.29</b>	<b>\$2,842,558.04</b>	<b>\$3,152,699.82</b>	<b>\$2,028,675.42</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>227.20</b>	<b>3,916.47</b>	<b>3,711.98</b>
<i>Departmental</i>	<i>—</i>	<i>227.20</i>	<i>994.28</i>	<i>755.19</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,922.19</i>	<i>2,956.79</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>2,842,892.42</b>	<b>2,632,118.00</b>	<b>2,827,726.25</b>	<b>1,815,722.67</b>
<i>Loans, general purposes</i>	<i>124,000.00</i>	<i>220,000.00</i>	<i>720,000.00</i>	<i>265,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,630,250.00</i>	<i>2,412,000.00</i>	<i>2,107,650.00</i>	<i>1,480,975.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>88,364.77</i>	<i>—</i>	<i>—</i>	<i>59,689.42</i>
<i>Premiums</i>	<i>277.65</i>	<i>118.00</i>	<i>76.25</i>	<i>68.25</i>
<b>Transfers</b>	<b>1,177.52</b>	<b>12,588.81</b>	<b>33,128.26</b>	<b>14,336.09</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>31,000.00</i>	<i>12,000.00</i>
<i>All other</i>	<i>1,177.52</i>	<i>12,588.81</i>	<i>2,128.26</i>	<i>2,336.09</i>
<b>Refunds</b>	<b>5,868.72</b>	<b>7,828.21</b>	<b>31,442.21</b>	<b>10,500.33</b>
<b>Agency, trust, and investment</b>	<b>189,395.63</b>	<b>189,795.82</b>	<b>256,486.63</b>	<b>184,404.35</b>
<i>Taxes and licenses for State</i>	<i>86,844.00</i>	<i>85,269.99</i>	<i>85,846.00</i>	<i>62,160.00</i>
<i>Taxes for county</i>	<i>69,602.30</i>	<i>85,491.00</i>	<i>74,645.82</i>	<i>49,618.95</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>32,000.13</i>	<i>16,471.03</i>	<i>93,266.01</i>	<i>62,889.11</i>
<i>All other</i>	<i>949.20</i>	<i>2,563.80</i>	<i>2,728.80</i>	<i>9,736.29</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,575,348.54	\$2,240,161.02	\$2,191,083.06	\$2,193,846.03
Premiums	277.65	118.00	76.25	58.25
Municipal indebtedness	2,842,614.77	2,632,000.00	2,827,650.00	1,815,664.42
Transfers and refunds	7,046.24	20,417.02	64,570.47	24,836.42
Agency, trust, and investment	189,395.63	189,795.82	256,486.63	184,404.35
<b>Total receipts</b>	<b>\$5,614,682.83</b>	<b>\$5,082,491.86</b>	<b>\$5,339,866.41</b>	<b>\$4,218,809.47</b>
Balance on hand, including funds	269,633.71	55,631.46	184,767.26	265,880.25
<b>GRAND TOTAL</b>	<b>\$5,884,216.54</b>	<b>\$5,138,123.32</b>	<b>\$5,524,633.67</b>	<b>\$4,474,689.72</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
<b>Maintenance</b> . . . . .	<b>\$2,013,802.20</b>	<b>\$1,945,653.20</b>	<b>\$1,892,775.56</b>	<b>\$1,813,773.27</b>
<i>Departmental</i> . . . . .	1,904,668.46	1,868,257.12	1,810,979.69	1,390,424.48
General government . . . . .	94,499.71	77,955.43	121,733.53	69,931.76
Protection of persons and property . . . . .	309,642.02	241,701.86	248,611.86	231,741.96
Health and sanitation . . . . .	163,215.55	113,389.61	134,763.25	95,834.74
Highways . . . . .	202,548.80	174,747.94	109,396.18	116,578.51
Charities . . . . .	470,727.38	655,921.70	528,537.27	290,981.15
Soldiers' benefits . . . . .	45,305.34	72,188.45	37,454.41	53,138.62
Schools . . . . .	487,958.97	461,885.42	483,114.84	487,918.72
Libraries . . . . .	32,644.19	15,260.22	29,870.35	19,694.73
Recreation . . . . .	55,111.43	16,141.69	37,736.97	16,411.02
Pensions . . . . .	23,462.89	29,893.68	32,478.73	2,794.00
Unclassified . . . . .	19,552.18	9,171.12	47,282.27	5,398.37
<i>Public service enterprises</i> . . . . .	87,789.37	64,103.91	60,243.06	412,331.96
Electric light . . . . .	—	—	—	328,170.66
Water . . . . .	86,318.37	54,103.91	60,243.06	84,161.30
All other . . . . .	1,471.00	—	—	—
<i>Cemeteries</i> . . . . .	20,359.79	22,764.86	21,552.31	11,016.83
<i>Administration of trust funds</i> . . . . .	984.58	527.31	—	—
<b>Interest</b> . . . . .	<b>118,823.50</b>	<b>108,857.80</b>	<b>204,696.02</b>	<b>147,924.52</b>
<i>Loans, general purposes</i> . . . . .	104,663.50	87,450.80	185,871.02	108,250.96
<i>Loans, public service enterprises</i> . . . . .	14,160.00	21,407.00	18,825.00	39,673.66
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>259,599.93</b>	<b>71,730.13</b>	<b>143,923.68</b>	<b>159,484.12</b>
<i>Departmental</i> . . . . .	225,622.00	56,204.18	117,394.13	103,874.78
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	100.00	—	331.50	—
Health and sanitation . . . . .	33,063.28	6,119.41	75,403.25	7,469.82
Highways . . . . .	110,559.72	49,811.77	10,659.73	94,568.49
Charities . . . . .	6,068.41	273.00	—	—
Schools . . . . .	—	—	15,446.04	1,102.31
Libraries . . . . .	4,574.90	—	13,224.95	—
Recreation . . . . .	71,255.69	—	2,342.96	734.16
Unclassified . . . . .	—	—	15.70	—
<i>Public service enterprises</i> . . . . .	30,123.40	15,525.95	26,312.25	55,609.84
Electric light . . . . .	—	—	—	44,418.67
Water . . . . .	30,123.40	15,525.95	26,312.25	11,190.67
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	3,854.53	—	217.30	—
<b>Municipal indebtedness</b> . . . . .	<b>3,009,953.42</b>	<b>2,503,700.00</b>	<b>2,819,479.67</b>	<b>2,009,700.14</b>
<i>From sinking funds</i> . . . . .	—	—	31,000.00	12,000.00
<i>From revenue and other sources</i> . . . . .	214,000.00	206,700.00	460,829.67	358,993.19
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	2,730,250.00	2,297,000.00	2,327,650.00	1,589,475.00
<i>Warrants or orders, previous years</i> . . . . .	65,703.42	—	—	49,231.95
<b>Transfers</b> . . . . .	<b>1,177.52</b>	<b>12,588.81</b>	<b>33,128.26</b>	<b>14,336.09</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	577.21
<i>All other</i> . . . . .	1,177.52	12,588.81	33,128.26	13,758.88
<b>Refunds</b> . . . . .	<b>5,868.72</b>	<b>7,828.21</b>	<b>31,442.21</b>	<b>10,500.33</b>
<b>Agency, trust, and investment</b> . . . . .	<b>187,524.68</b>	<b>201,473.38</b>	<b>184,939.47</b>	<b>174,452.72</b>
<i>Taxes and licenses for State</i> . . . . .	86,844.00	85,269.99	85,846.00	63,160.00
<i>Taxes for county</i> . . . . .	69,602.30	85,491.00	74,645.82	49,618.95
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	30,129.18	28,747.39	21,732.05	54,000.68
<i>All other</i> . . . . .	949.20	1,965.00	2,715.60	8,673.09
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$2,132,625.70	\$2,054,511.00	\$2,097,471.58	\$1,961,697.79
Permanent debt (except from sinking funds) . . . . .	214,000.00	206,700.00	460,829.67	358,993.19
Sinking fund requirements from revenue . . . . .	—	—	—	577.21
Outlays . . . . .	259,599.93	71,730.13	143,923.68	159,484.12
Permanent debt from sinking funds . . . . .	—	—	31,000.00	12,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,795,953.42	2,297,000.00	2,327,650.00	1,638,706.95
Transfers (except to sinking funds) and refunds . . . . .	7,046.24	20,417.02	64,570.47	24,259.21
Agency, trust, and investment . . . . .	187,524.68	201,473.38	184,939.47	174,452.72
<b>Total payments</b> . . . . .	<b>\$5,596,749.97</b>	<b>\$4,851,831.53</b>	<b>\$5,310,384.87</b>	<b>\$4,330,171.19</b>
Balance on hand, including funds . . . . .	287,466.57	286,291.79	214,248.80	144,618.53
<b>GRAND TOTAL</b> . . . . .	<b>\$5,884,216.54</b>	<b>\$5,138,123.32</b>	<b>\$5,524,633.67</b>	<b>\$4,474,689.72</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
<b>REVENUE.</b>	<b>\$1,858,973.45</b>	<b>\$1,862,007.16</b>	<b>\$1,160,563.56</b>	<b>\$1,612,815.10</b>
<b>General</b>	<b>1,618,658.68</b>	<b>1,554,872.30</b>	<b>933,566.61</b>	<b>1,329,768.27</b>
<i>Taxes</i>	<i>1,489,223.82</i>	<i>1,401,017.55</i>	<i>804,797.40</i>	<i>1,183,586.39</i>
Property, poll, and income	1,474,445.92	1,342,119.58	776,187.74	1,145,669.98
Corporation, bank, etc.	14,777.90	58,897.97	28,609.66	37,916.41
<i>Licenses and permits</i>	<i>43,756.30</i>	<i>15,072.20</i>	<i>14,083.34</i>	<i>10,697.03</i>
<i>Fines and forfeits</i>	<i>264.88</i>	<i>888.35</i>	<i>1,598.66</i>	<i>603.17</i>
<i>Grants and gifts</i>	<i>85,413.68</i>	<i>137,558.82</i>	<i>113,079.82</i>	<i>134,881.68</i>
For expenses	85,413.68	137,558.82	113,079.82	129,881.68
For outlays	—	—	—	5,000.00
All other	—	335.38	7.49	—
<b>Commercial</b>	<b>240,314.77</b>	<b>307,134.86</b>	<b>226,996.95</b>	<b>283,046.83</b>
<i>Special assessments</i>	<i>5,121.65</i>	<i>17,515.90</i>	<i>2,249.58</i>	<i>—</i>
To meet expenses	4,828.65	—	247.54	—
To meet outlays	293.00	17,515.90	2,002.04	—
<i>Privileges</i>	<i>14,803.75</i>	<i>34,398.82</i>	<i>30,104.82</i>	<i>24,137.39</i>
<i>Departmental</i>	<i>79,284.88</i>	<i>142,195.20</i>	<i>65,015.63</i>	<i>67,747.62</i>
General government	16,031.65	3,239.78	808.82	3,652.84
Protection of persons and property	253.38	369.67	193.60	2,883.23
Health and sanitation	1,713.49	6,744.87	4,001.64	4,343.43
Highways	50.80	280.89	981.69	2,719.98
Charities	53,399.71	116,145.33	28,632.75	47,784.69
Soldiers' benefits	5,539.00	1,736.00	391.33	3,860.00
Schools	1,828.06	13,020.32	28,383.98	302.75
Libraries	231.45	274.74	882.82	—
Recreation	—	358.60	—	2,024.70
Unclassified	237.34	25.00	739.00	176.00
<i>Public service enterprises</i>	<i>106,571.82</i>	<i>76,261.70</i>	<i>81,837.00</i>	<i>168,200.70</i>
Electric light	—	—	—	—
Water	106,571.82	76,261.70	81,837.00	168,200.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>14,573.92</i>	<i>10,962.52</i>	<i>783.16</i>
<i>Interest</i>	<i>34,532.67</i>	<i>22,189.32</i>	<i>36,827.40</i>	<i>22,127.96</i>
On sinking funds	—	—	—	—
On trust and investment funds	34.00	4,837.00	21,608.14	4,762.64
All other	34,498.67	17,352.32	15,219.26	17,365.32
<b>NON-REVENUE.</b>	<b>\$1,381,089.16</b>	<b>\$1,681,260.20</b>	<b>\$1,168,670.59</b>	<b>\$1,629,505.66</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>345.31</b>	<b>17,545.96</b>	<b>3,677.75</b>
<i>Departmental</i>	<i>—</i>	<i>345.31</i>	<i>17,545.96</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,677.75</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,302,697.60</b>	<b>1,475,002.00</b>	<b>1,010,000.00</b>	<b>1,493,660.11</b>
<i>Loans, general purposes</i>	<i>1,002,000.00</i>	<i>25,000.00</i>	<i>—</i>	<i>155,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refund, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>133,991.00</i>	<i>1,450,000.00</i>	<i>1,010,000.00</i>	<i>1,250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>166,706.60</i>	<i>—</i>	<i>—</i>	<i>26,718.61</i>
<i>Premiums</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>1,941.50</i>
<b>Transfers</b>	<b>—</b>	<b>4,068.27</b>	<b>6,480.95</b>	<b>9,126.56</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	4,068.27	6,480.95	9,126.56
<b>Refunds</b>	<b>17,070.54</b>	<b>7,862.44</b>	<b>2,997.57</b>	<b>6,734.63</b>
<b>Agency, trust, and investment</b>	<b>61,321.02</b>	<b>193,982.18</b>	<b>131,646.11</b>	<b>116,306.61</b>
<i>Taxes and licenses for State</i>	<i>61,317.00</i>	<i>67,986.00</i>	<i>41,958.19</i>	<i>58,723.61</i>
<i>Taxes for county</i>	<i>—</i>	<i>55,813.94</i>	<i>77,060.06</i>	<i>46,649.23</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4.02</i>	<i>68,525.44</i>	<i>10,320.06</i>	<i>8,661.57</i>
All other	—	1,666.80	2,317.80	2,272.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,858,973.45	\$1,862,352.47	\$1,178,109.52	\$1,616,492.85
Premiums	—	2.00	—	1,941.50
Municipal indebtedness	1,302,697.60	1,475,000.00	1,010,000.00	1,491,718.61
Transfers and refunds	17,070.54	11,930.71	9,478.52	15,861.19
Agency, trust, and investment	61,321.02	193,982.18	131,646.11	116,306.61
<b>Total receipts</b>	<b>\$3,240,062.61</b>	<b>\$3,543,267.36</b>	<b>\$2,329,234.15</b>	<b>\$3,242,320.76</b>
Balance on hand, including funds	56,007.88	71,371.55	49,053.30	67,897.01
<b>GRAND TOTAL</b>	<b>\$3,296,070.49</b>	<b>\$3,614,638.91</b>	<b>\$2,378,287.45</b>	<b>\$3,310,217.77</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
<b>Maintenance</b> . . . . .	<b>\$1,600,662.25</b>	<b>\$1,507,160.75</b>	<b>\$1,056,334.75</b>	<b>\$1,245,005.78</b>
<i>Departmental</i> . . . . .	<i>1,557,108.34</i>	<i>1,437,508.04</i>	<i>979,059.09</i>	<i>1,180,066.32</i>
General government . . . . .	95,312.82	63,772.60	48,067.46	75,649.02
Protection of persons and property . . . . .	196,406.48	258,979.74	150,404.19	200,579.43
Health and sanitation . . . . .	98,842.34	101,705.01	47,206.73	71,303.15
Highways . . . . .	58,957.53	178,009.18	139,381.05	103,183.47
Charities . . . . .	352,242.53	267,190.10	170,884.04	264,097.55
Soldiers' benefits . . . . .	99,829.71	17,817.77	34,524.69	53,047.55
Schools . . . . .	548,321.15	485,206.28	339,154.74	369,556.32
Libraries . . . . .	6,393.39	35,008.14	39,700.16	1,000.00
Recreation . . . . .	20,268.48	12,643.93	1,430.66	13,488.10
Pensions . . . . .	18,116.50	11,088.62	1,462.50	13,281.41
Unclassified . . . . .	62,417.29	6,086.67	6,842.87	13,980.24
<i>Public service enterprises</i> . . . . .	<i>43,553.91</i>	<i>53,134.19</i>	<i>65,123.52</i>	<i>63,650.65</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	43,553.91	53,134.19	64,247.24	63,650.65
All other . . . . .	—	—	876.28	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>16,510.51</i>	<i>11,992.14</i>	<i>1,288.81</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>8.01</i>	<i>160.00</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>179,954.36</b>	<b>60,446.09</b>	<b>29,066.48</b>	<b>95,826.94</b>
<i>Loans, general purposes</i> . . . . .	<i>133,450.03</i>	<i>58,036.09</i>	<i>29,066.48</i>	<i>58,747.36</i>
<i>Loans, public service enterprises</i> . . . . .	<i>46,504.33</i>	<i>2,410.00</i>	<i>—</i>	<i>37,079.68</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>95,814.40</b>	<b>166,304.60</b>	<b>36,224.57</b>	<b>262,638.38</b>
<i>Departmental</i> . . . . .	<i>96,775.31</i>	<i>127,155.60</i>	<i>17,562.98</i>	<i>196,076.97</i>
General government . . . . .	—	7,384.42	—	310.75
Protection of persons and property . . . . .	—	108,721.56	2,285.27	154.71
Health and sanitation . . . . .	1,764.86	9,953.81	14,767.46	90,491.72
Highways . . . . .	93,411.14	—	—	104,827.39
Charities . . . . .	—	—	—	292.40
Schools . . . . .	406.73	—	510.25	—
Libraries . . . . .	—	1,095.81	—	—
Recreation . . . . .	192.58	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>39.09</i>	<i>36,737.91</i>	<i>15,230.91</i>	<i>66,363.41</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	39.09	36,737.91	15,230.91	66,363.41
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>2,411.09</i>	<i>3,430.68</i>	<i>198.00</i>
<b>Municipal indebtedness</b> . . . . .	<b>1,340,752.76</b>	<b>1,498,000.00</b>	<b>1,014,000.00</b>	<b>1,437,375.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>331,630.07</i>	<i>148,000.00</i>	<i>54,000.00</i>	<i>237,375.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>800,107.00</i>	<i>1,350,000.00</i>	<i>960,000.00</i>	<i>1,200,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>209,015.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>4,068.27</b>	<b>6,480.95</b>	<b>9,126.56</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>4,068.27</i>	<i>6,480.95</i>	<i>9,126.56</i>
<b>Refunds</b> . . . . .	<b>17,070.54</b>	<b>7,862.44</b>	<b>2,997.57</b>	<b>6,734.63</b>
<b>Agency, trust, and investment</b> . . . . .	<b>61,326.00</b>	<b>195,077.00</b>	<b>135,211.02</b>	<b>116,648.90</b>
<i>Taxes and licenses for State</i> . . . . .	<i>61,317.00</i>	<i>67,986.00</i>	<i>41,958.19</i>	<i>58,723.61</i>
<i>Taxes for county</i> . . . . .	<i>—</i>	<i>55,813.94</i>	<i>77,050.06</i>	<i>46,649.23</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>9.00</i>	<i>69,627.46</i>	<i>13,884.97</i>	<i>9,003.86</i>
<i>All other</i> . . . . .	<i>—</i>	<i>1,649.60</i>	<i>2,317.80</i>	<i>2,272.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$1,780,616.61	\$1,567,606.84	\$1,085,401.23	\$1,340,832.72
Permanent debt (except from sinking funds) . . . . .	331,630.07	148,000.00	54,000.00	237,375.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	95,814.40	166,304.60	36,224.57	262,638.38
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	1,009,122.69	1,350,000.00	960,000.00	1,200,000.00
Transfers (except to sinking funds) and refunds . . . . .	17,070.54	11,930.71	9,478.52	15,861.19
Agency, trust, and investment . . . . .	61,326.00	195,077.00	135,211.02	116,648.90
<b>Total payments</b> . . . . .	<b>\$3,295,580.31</b>	<b>\$3,438,919.15</b>	<b>\$2,280,315.34</b>	<b>\$3,173,356.19</b>
<i>Balance on hand, including funds</i> . . . . .	<i>490.18</i>	<i>175,719.76</i>	<i>97,972.11</i>	<i>136,861.68</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$3,296,070.49</b>	<b>\$3,614,638.91</b>	<b>\$2,378,287.45</b>	<b>\$3,310,217.77</b>

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
<b>REVENUE.</b>	<b>\$1,514,803.08</b>	<b>\$1,076,301.16</b>	<b>\$1,197,395.87</b>	<b>\$983,991.44</b>
<b>General</b>	<b>1,234,861.54</b>	<b>842,235.61</b>	<b>893,560.78</b>	<b>809,664.02</b>
<i>Taxes</i>	<i>1,165,784.27</i>	<i>758,485.20</i>	<i>823,238.52</i>	<i>730,612.25</i>
Property, poll, and income	1,152,130.02	722,540.54	790,012.65	679,988.10
Corporation, bank, etc.	13,654.25	35,944.66	33,225.87	50,624.15
<i>Licenses and permits</i>	<i>2,477.00</i>	<i>18,428.66</i>	<i>7,573.80</i>	<i>12,054.25</i>
<i>Fines and forfeits</i>	<i>480.00</i>	<i>804.15</i>	<i>222.92</i>	<i>1,074.00</i>
<i>Grants and gifts</i>	<i>66,120.27</i>	<i>64,517.60</i>	<i>62,525.54</i>	<i>65,923.52</i>
For expenses	66,120.27	64,517.60	62,525.54	65,923.52
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>279,941.54</b>	<b>234,065.55</b>	<b>303,835.09</b>	<b>174,327.42</b>
<i>Special assessments</i>	<i>37,735.46</i>	<i>6,693.85</i>	<i>2,890.12</i>	<i>959.94</i>
To meet expenses	37,735.46	6,693.85	2,735.12	959.94
To meet outlays	44,472.65	22,324.20	25,724.38	25,320.99
<i>Privileges</i>	<i>49,496.88</i>	<i>77,789.94</i>	<i>123,048.40</i>	<i>54,953.52</i>
<i>Departmental</i>	<i>4,417.19</i>	<i>5,499.81</i>	<i>3,422.90</i>	<i>1,627.68</i>
General government	292.12	117.28	325.15	298.69
Protection of persons and property	4,973.77	1,989.81	1,864.19	1,381.12
Health and sanitation	4,141.32	1,244.19	8.98	267.08
Highways	24,577.68	64,389.02	113,394.97	46,064.92
Charities	2,424.87	1,265.32	589.00	667.00
Soldiers' benefits	4,785.55	2,147.24	1,931.21	4,149.05
Schools	923.25	1,002.66	792.00	497.98
Libraries	108.60	134.61	100.00	—
Recreation	2,851.53	—	1,120.00	—
Unclassified	86,797.09	99,357.19	105,362.63	72,828.11
<i>Public service enterprises</i>	<i>Electric light</i>	86,797.09	99,183.30	105,362.63
Water	—	173.89	—	72,212.06
All other	18,286.55	13,337.17	—	616.05
<i>Cemeteries</i>	<i>Interest</i>	43,152.91	14,563.20	46,809.56
On sinking funds	—	—	6,753.58	13,824.14
On trust and investment funds	680.16	738.86	26,454.32	552.15
All other	42,472.75	13,824.34	13,601.66	13,271.99
<b>NON-REVENUE.</b>	<b>\$1,350,978.76</b>	<b>\$1,180,824.61</b>	<b>\$1,375,892.34</b>	<b>\$964,140.00</b>
<b>Offsets to outlays</b>	<b>13,063.65</b>	<b>1,027.46</b>	—	<b>514.17</b>
<i>Departmental</i>	<i>Public service enterprises</i>	13,063.65	1,027.46	514.17
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,175,000.00</b>	<b>1,055,925.73</b>	<b>915,160.00</b>	<b>858,300.00</b>
<i>Loans, general purposes</i>	<i>Loans, public service enterprises</i>	—	100,000.00	160,000.00
Loans, public service enterprises	—	100,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,175,000.00	820,000.00	755,000.00	788,300.00
Unpaid warrants or orders, current year	—	35,925.73	—	—
Premiums	—	—	160.00	—
<b>Transfers</b>	<b>17,332.33</b>	<b>21,800.83</b>	<b>50,965.00</b>	—
<i>From sinking funds</i>	—	—	38,000.00	—
All other	17,332.33	21,800.83	12,965.00	—
<b>Refunds</b>	<b>12,266.83</b>	<b>5,719.34</b>	<b>5,306.81</b>	<b>2,989.59</b>
<b>Agency, trust, and investment</b>	<b>133,315.95</b>	<b>96,351.25</b>	<b>404,460.53</b>	<b>102,336.24</b>
<i>Taxes and licenses for State</i>	<i>Taxes for county</i>	52,857.00	38,569.00	40,885.00
Reimbursements for grade crossings	47,082.90	37,777.00	33,453.89	56,146.00
Sinking and other permanent funds	—	—	—	—
All other	30,841.85	17,830.65	326,679.84	5,948.84
	2,534.20	2,174.60	3,441.80	1,861.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,527,866.73	\$1,077,328.62	\$1,197,395.87	\$984,505.61
Premiums	—	—	160.00	—
Municipal indebtedness	1,175,000.00	1,055,925.73	915,000.00	858,300.00
Transfers and refunds	29,599.16	27,520.17	56,271.81	2,989.59
Agency, trust, and investment	133,315.95	96,351.25	404,460.53	102,336.24
<b>Total receipts</b>	<b>\$2,865,781.84</b>	<b>\$2,257,125.77</b>	<b>\$2,573,288.21</b>	<b>\$1,948,131.44</b>
<i>Balance on hand, including funds</i>	<i>GRAND TOTAL</i>	402,401.08	78,363.79	119,389.66
	\$3,268,182.92	\$2,335,489.56	\$2,692,677.87	\$2,039,252.94

<sup>1</sup> Includes \$8,000 from investment fund.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
<b>Maintenance</b>	<b>\$1,097,793.98</b>	<b>\$804,094.55</b>	<b>\$1,015,800.18</b>	<b>\$893,433.67</b>
<i>Departmental</i>	<i>1,045,216.39</i>	<i>769,045.17</i>	<i>982,652.03</i>	<i>864,788.79</i>
General government	79,423.89	35,649.72	49,397.79	45,812.70
Protection of persons and property	176,692.11	101,414.30	151,491.08	117,537.84
Health and sanitation	84,095.30	41,396.72	41,444.17	42,483.51
Highways	73,277.05	92,643.79	56,050.46	86,209.42
Charities	129,111.90	238,786.65	320,101.95	214,292.21
Soldiers' benefits	38,423.31	25,406.69	49,990.95	39,171.50
Schools	370,961.18	215,076.92	273,628.74	278,494.77
Libraries	18,754.16	12,040.36	17,638.22	19,946.28
Recreation	35,916.22	4,097.67	11,775.50	1,601.15
Pensions	18,628.58	936.00	5,617.50	7,139.82
Unclassified	19,932.69	1,596.35	5,515.67	12,097.59
<i>Public service enterprises</i>	<i>32,551.92</i>	<i>23,979.65</i>	<i>32,916.96</i>	<i>19,708.98</i>
Electric light	—	—	—	—
Water	32,551.92	23,430.30	32,916.96	18,463.21
All other	—	549.35	—	1,245.77
<i>Cemeteries</i>	<i>20,026.67</i>	<i>11,069.73</i>	<i>—</i>	<i>8,937.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>231.19</i>	<i>—</i>
<b>Interest</b>	<b>129,665.69</b>	<b>64,481.16</b>	<b>56,681.30</b>	<b>50,020.33</b>
<i>Loans, general purposes</i>	<i>99,873.40</i>	<i>42,419.91</i>	<i>38,351.30</i>	<i>42,111.46</i>
<i>Loans, public service enterprises</i>	<i>29,787.29</i>	<i>22,061.25</i>	<i>18,330.00</i>	<i>7,908.48</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>383,623.18</b>	<b>191,325.06</b>	<b>19,596.23</b>	<b>19,337.51</b>
<i>Departmental</i>	<i>354,675.93</i>	<i>96,026.61</i>	<i>17,087.56</i>	<i>8,538.75</i>
General government	—	—	1,031.69	—
Protection of persons and property	—	8,125.00	—	—
Health and sanitation	20,382.38	87,055.43	128.61	1,100.00
Highways	52,041.81	846.18	12,426.94	7,438.75
Charities	—	—	—	—
Schools	282,251.74	—	1,000.32	—
Libraries	—	—	—	—
Recreation	—	—	2,500.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>27,951.47</i>	<i>94,784.90</i>	<i>2,508.67</i>	<i>10,798.76</i>
Electric light	—	—	—	—
Water	27,951.47	94,784.90	2,508.67	10,798.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>995.78</i>	<i>513.55</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,393,863.12</b>	<b>1,036,785.06</b>	<b>1,051,000.00</b>	<b>856,325.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>138,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>218,863.12</i>	<i>124,000.00</i>	<i>93,000.00</i>	<i>148,425.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,175,000.00</i>	<i>870,000.00</i>	<i>920,000.00</i>	<i>707,900.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>42,785.06</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>17,332.33</b>	<b>21,800.83</b>	<b>50,965.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other</i>	<i>17,332.33</i>	<i>21,800.83</i>	<i>40,965.00</i>	<i>—</i>
<b>Refunds</b>	<b>12,266.83</b>	<b>5,719.34</b>	<b>5,306.81</b>	<b>2,989.59</b>
<b>Agency, trust, and investment</b>	<b>134,206.55</b>	<b>95,699.54</b>	<b>381,672.32</b>	<b>102,680.57</b>
<i>Taxes and licenses for State</i>	<i>52,857.00</i>	<i>38,569.00</i>	<i>40,885.00</i>	<i>33,381.00</i>
<i>Taxes for county</i>	<i>47,082.90</i>	<i>37,777.00</i>	<i>33,463.89</i>	<i>56,145.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>31,736.05</i>	<i>17,192.14</i>	<i>303,921.63</i>	<i>6,293.17</i>
<i>All other</i>	<i>2,530.60</i>	<i>2,161.40</i>	<i>3,411.80</i>	<i>1,861.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,227,459.67	\$868,575.71	\$1,072,481.48	\$943,454.00
Permanent debt (except from sinking funds)	218,863.12	124,000.00	93,000.00	148,425.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	383,623.18	191,325.06	19,596.23	19,337.51
Permanent debt from sinking funds	—	—	138,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,175,000.00	912,785.06	920,000.00	707,900.00
Transfers (except to sinking funds) and refunds	29,599.16	27,520.17	46,271.81	2,989.59
Agency, trust, and investment	134,206.55	95,699.54	381,672.32	102,680.57
<b>Total payments</b>	<b>\$3,168,751.68</b>	<b>\$2,219,905.54</b>	<b>\$2,581,021.84</b>	<b>\$1,924,786.67</b>
Balance on hand, including funds	99,431.24	115,584.02	111,656.03	114,466.27
<b>GRAND TOTAL</b>	<b>\$3,268,182.92</b>	<b>\$2,335,489.56</b>	<b>\$2,692,677.87</b>	<b>\$2,039,252.94</b>

<sup>1</sup> Includes \$8,000 from investment fund.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
<b>REVENUE.</b>	<b>\$1,502,088.46</b>	<b>\$1,398,621.14</b>	<b>\$1,050,570.51</b>	<b>\$841,691.55</b>
<b>General</b>	<b>851,088.86</b>	<b>870,844.84</b>	<b>816,646.79</b>	<b>644,174.72</b>
<i>Taxes</i>	<i>818,034.42</i>	<i>790,183.41</i>	<i>758,253.70</i>	<i>603,881.56</i>
Property, poll, and income	762,612.11	759,469.77	730,524.92	569,481.75
Corporation, bank, etc.	55,422.31	30,713.64	27,728.78	34,399.81
<i>Licenses and permits</i>	<i>12,203.07</i>	<i>19,967.42</i>	<i>12,997.44</i>	<i>12,349.52</i>
<i>Fines and forfeits</i>	<i>1,615.05</i>	<i>1,377.78</i>	<i>104.60</i>	<i>573.00</i>
<i>Grants and gifts</i>	<i>19,082.66</i>	<i>59,316.23</i>	<i>45,291.15</i>	<i>27,370.64</i>
For expenses	19,082.66	59,316.23	45,291.15	27,370.64
For outlays	—	—	—	—
<i>All other</i>	<i>153.66</i>	—	—	—
<b>Commercial</b>	<b>650,999.60</b>	<b>527,776.30</b>	<b>233,923.72</b>	<b>197,516.83</b>
<i>Special assessments</i>	<i>364.66</i>	<i>3,270.27</i>	—	<i>8,333.57</i>
To meet expenses	364.66	—	—	6,975.20
To meet outlays	—	3,270.27	—	1,358.37
<i>Privileges</i>	<i>20,977.09</i>	<i>20,231.67</i>	<i>20,643.27</i>	<i>21,013.43</i>
<i>Departmental</i>	<i>119,361.01</i>	<i>71,266.44</i>	<i>95,369.24</i>	<i>77,896.54</i>
General government	1,698.33	3,571.24	8,840.18	4,214.14
Protection of persons and property	512.44	244.79	314.64	2,099.65
Health and sanitation	29,456.76	2,923.51	20,316.11	943.18
Highways	61.26	233.29	94.65	56.70
Charities	84,147.15	30,947.14	56,759.53	51,736.64
Soldiers' benefits	1,047.75	1,747.43	1,850.00	740.50
Schools	2,137.32	31,590.28	6,736.18	15,107.80
Libraries	—	—	225.05	—
Recreation	—	—	—	2,985.93
Unclassified	300.00	8.76	232.90	12.00
<i>Public service enterprises</i>	<i>486,260.81</i>	<i>408,611.55</i>	<i>77,708.60</i>	<i>72,570.52</i>
Electric light	316,156.09	329,629.91	—	—
Water	169,820.77	78,981.64	77,708.60	72,570.52
All other	283.95	—	—	—
<i>Cemeteries</i>	<i>5,226.66</i>	<i>11.36</i>	<i>13,719.64</i>	<i>5,171.20</i>
<i>Interest</i>	<i>18,809.37</i>	<i>24,395.01</i>	<i>26,482.97</i>	<i>12,531.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,694.59	113.55	6,757.00	10.01
All other	16,114.78	24,281.46	19,725.97	12,521.56
<b>NON-REVENUE.</b>	<b>\$1,155,693.74</b>	<b>\$678,966.15</b>	<b>\$977,406.23</b>	<b>\$599,386.42</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>19,532.51</b>	<b>168.05</b>	<b>1,450.74</b>
<i>Departmental</i>	—	<i>19,532.51</i>	<i>168.05</i>	—
<i>Public service enterprises</i>	—	—	—	<i>1,450.74</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,025,121.63</b>	<b>580,000.00</b>	<b>887,922.41</b>	<b>505,000.00</b>
<i>Loans, general purposes</i>	<i>65,000.00</i>	<i>180,000.00</i>	<i>140,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>905,000.00</i>	<i>400,000.00</i>	<i>717,800.00</i>	<i>505,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>55,121.63</i>	—	<i>30,101.57</i>	—
<i>Premiums</i>	—	—	<i>20.84</i>	—
<b>Transfers</b>	<b>1,876.91</b>	<b>113.55</b>	<b>—</b>	<b>53.50</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,876.91</i>	<i>113.55</i>	—	<i>53.50</i>
<b>Refunds</b>	<b>2,681.47</b>	<b>7,359.04</b>	<b>9,032.44</b>	<b>4,934.63</b>
<b>Agency, trust, and investment</b>	<b>126,013.73</b>	<b>71,961.05</b>	<b>80,283.33</b>	<b>87,947.55</b>
<i>Taxes and licenses for State</i>	<i>40,696.70</i>	<i>51,503.00</i>	<i>35,951.00</i>	<i>36,533.00</i>
<i>Taxes for county</i>	<i>51,457.27</i>	<i>31,984.26</i>	<i>30,996.99</i>	<i>36,432.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>48,843.98</i>	<i>3,499.25</i>	<i>12,193.94</i>	<i>13,216.75</i>
<i>All other</i>	<i>5,015.78</i>	<i>4,974.54</i>	<i>1,141.40</i>	<i>1,765.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,502,088.46	\$1,418,153.65	\$1,050,738.56	\$843,142.29
Premiums	—	—	20.84	—
Municipal indebtedness	1,025,121.63	580,000.00	887,901.57	505,000.00
Transfers and refunds	4,558.38	7,472.59	9,032.44	4,988.13
Agency, trust, and investment	126,013.73	71,961.05	80,283.33	87,947.55
<b>Total receipts</b>	<b>\$2,657,782.20</b>	<b>\$2,077,587.29</b>	<b>\$2,027,976.74</b>	<b>\$1,441,077.97</b>
Balance on hand, including funds	56,841.99	66,639.90	30,206.97	30,505.78
<b>GRAND TOTAL</b>	<b>\$2,714,624.19</b>	<b>\$2,144,227.19</b>	<b>\$2,058,183.71</b>	<b>\$1,471,583.75</b>

<sup>1</sup> Includes gas, amount not specified.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
<b>Maintenance</b>	<b>\$1,273,606.58</b>	<b>\$1,118,965.79</b>	<b>\$871,911.92</b>	<b>\$691,991.18</b>
<i>Departmental</i>	<i>1,004,954.13</i>	<i>877,981.06</i>	<i>824,434.40</i>	<i>642,681.50</i>
General government	58,119.89	40,733.62	46,876.24	30,237.83
Protection of persons and property	175,784.42	99,968.33	103,521.04	76,283.72
Health and sanitation	77,325.08	32,204.44	45,147.77	55,327.18
Highways	71,143.46	69,375.55	100,452.99	70,353.34
Charities	240,098.40	179,264.22	185,575.57	161,896.00
Soldiers' benefits	27,946.03	11,675.20	17,199.27	19,183.45
Schools	311,806.64	351,516.34	262,167.26	189,496.26
Libraries	1,000.00	20,527.77	21,877.84	8,697.92
Recreation	17,693.11	3,435.19	17,393.08	13,947.06
Pensions	10,178.28	1,229.25	11,039.85	7,302.25
Unclassified	13,858.82	8,051.15	13,183.49	9,956.49
<i>Public service enterprises</i>	<i>253,940.95</i>	<i>300,620.93</i>	<i>36,225.96</i>	<i>42,384.66</i>
Electric light	189,510.28	1264,724.99	—	—
Water	68,866.59	35,895.94	36,225.96	42,384.66
All other	1,564.08	—	—	—
<i>Cemeteries</i>	<i>8,711.50</i>	<i>363.80</i>	<i>11,261.56</i>	<i>6,925.02</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>67,011.03</b>	<b>61,327.68</b>	<b>92,936.75</b>	<b>37,748.77</b>
<i>Loans, general purposes</i>	<i>56,246.03</i>	<i>41,982.68</i>	<i>78,105.50</i>	<i>36,473.77</i>
<i>Loans, public service enterprises</i>	<i>10,765.00</i>	<i>19,345.00</i>	<i>14,831.25</i>	<i>1,275.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>67,945.03</b>	<b>88,871.58</b>	<b>16,620.76</b>	<b>39,245.77</b>
<i>Departmental</i>	<i>62,351.71</i>	<i>72,889.83</i>	<i>6,001.50</i>	<i>19,177.90</i>
General government	4,200.00	—	68.86	463.33
Protection of persons and property	—	—	—	—
Health and sanitation	29,397.58	2,826.26	1,612.28	9,786.68
Highways	21.00	70,062.97	939.56	8,927.89
Charities	2,270.93	—	—	—
Schools	1,800.85	—	—	—
Libraries	—	—	—	—
Recreation	24,661.35	—	3,380.80	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,593.32</i>	<i>15,982.35</i>	<i>10,619.26</i>	<i>20,067.87</i>
Electric light	3,393.32	15,957.39	—	—
Water	2,200.00	24.96	10,619.26	20,067.87
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,099,000.00</b>	<b>712,600.00</b>	<b>958,531.40</b>	<b>576,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>134,000.00</i>	<i>147,600.00</i>	<i>202,935.46</i>	<i>71,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>965,000.00</i>	<i>565,000.00</i>	<i>724,000.00</i>	<i>505,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>31,595.94</i>	<i>—</i>
<b>Transfers</b>	<b>1,876.91</b>	<b>113.55</b>	<b>—</b>	<b>53.50</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,876.91</i>	<i>113.55</i>	<i>—</i>	<i>53.50</i>
<b>Refunds</b>	<b>2,681.47</b>	<b>7,359.04</b>	<b>9,032.44</b>	<b>4,934.63</b>
<b>Agency, trust, and investment</b>	<b>125,347.56</b>	<b>71,368.03</b>	<b>82,148.13</b>	<b>87,832.06</b>
<i>Taxes and licenses for State</i>	<i>40,696.70</i>	<i>31,503.00</i>	<i>55,951.00</i>	<i>36,533.00</i>
<i>Taxes for county</i>	<i>31,457.27</i>	<i>31,984.26</i>	<i>30,996.99</i>	<i>36,432.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>47,860.83</i>	<i>2,537.95</i>	<i>14,037.14</i>	<i>13,101.26</i>
<i>All other</i>	<i>5,332.76</i>	<i>5,342.82</i>	<i>1,163.00</i>	<i>1,765.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,340,617.61	\$1,180,293.47	\$964,848.67	\$729,739.95
Permanent debt (except from sinking funds)	134,000.00	147,600.00	202,935.46	71,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,945.03	88,871.58	16,620.76	39,245.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	965,000.00	565,000.00	755,595.94	505,000.00
Transfers (except to sinking funds) and refunds	4,558.38	7,472.59	9,032.44	4,988.13
Agency, trust, and investment	125,347.56	71,368.03	82,148.13	87,832.06
<b>Total payments</b>	<b>\$2,637,468.58</b>	<b>\$2,060,605.67</b>	<b>\$2,031,181.40</b>	<b>\$1,438,305.91</b>
Balance on hand, including funds	77,155.61	83,621.52	27,002.31	33,277.84
<b>GRAND TOTAL</b>	<b>\$2,714,624.19</b>	<b>\$2,144,227.19</b>	<b>\$2,058,183.71</b>	<b>\$1,471,583.75</b>

1 Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.		Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
REVENUE.		\$714,316.00	\$651,953.63
General . . . . .		569,786.71	505,007.69
<i>Taxes . . . . .</i>		521,530.80	450,812.91
Property, poll, and income		511,162.53	420,004.25
Corporation, bank, etc.		10,364.27	10,808.66
<i>Licenses and permits</i>		18,919.92	12,896.85
<i>Fines and forfeits</i>		101.00	759.13
<i>Grants and gifts</i>		29,238.99	60,538.80
For expenses		29,238.99	60,538.80
For outlays		—	—
<i>All other</i>		—	—
Commercial . . . . .		144,529.29	146,945.94
<i>Special assessments</i>		917.54	302.57
To meet expenses		149.10	302.57
To meet outlays		768.44	—
<i>Privileges</i>		10,573.76	13,166.56
<i>Departmental</i>		63,302.46	53,395.23
General government		1,045.63	1,915.75
Protection of persons and property		1,474.11	3,358.98
Health and sanitation		15,682.38	1,437.41
Highways		2,937.13	2,730.12
Charities		27,343.24	36,792.85
Soldiers' benefits		3,966.33	2,855.00
Schools		10,667.74	3,871.42
Libraries		135.90	433.70
Recreation		—	—
Unclassified		50.00	—
<i>Public service enterprises</i>		53,708.80	62,480.51
Electric light		—	—
Water		53,708.80	60,467.53
All other		—	2,012.98
<i>Cemeteries</i>		1,869.83	80.00
<i>Interest</i>		14,166.90	17,521.07
On sinking funds		501.61	—
On trust and investment funds		1,690.52	9,598.76
All other		11,964.77	7,922.31
NON-REVENUE.		\$771,542.71	\$562,081.62
Offsets to outlays . . . . .		6,595.13	211.47
<i>Departmental</i>		4,615.37	102.73
<i>Public service enterprises</i>		1,979.26	108.74
<i>Cemeteries</i>		—	—
Municipal indebtedness . . . . .		659,500.00	504,000.00
<i>Loans, general purposes</i>		60,000.00	80,000.00
<i>Loans, public service enterprises</i>		—	60,000.00
<i>Loans, cemeteries</i>		—	—
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		599,500.00	364,000.00
<i>Unpaid warrants or orders, current year</i>		—	—
<i>Premiums</i>		—	—
Transfers . . . . .		21,640.83	10,199.63
<i>From sinking funds</i>		13,000.00	—
<i>All other</i>		8,640.83	10,199.63
Refunds . . . . .		3,454.54	1,990.26
Agency, trust, and investment . . . . .		80,352.21	45,680.26
<i>Taxes and licenses for State</i>		26,604.00	22,437.67
<i>Taxes for county</i>		21,869.60	17,338.65
<i>Reimbursements for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		30,535.61	5,261.14
<i>All other</i>		1,343.00	642.80
RECAPITULATION.			
Revenue and offsets to outlays . . . . .		\$720,911.13	\$652,165.10
Premiums . . . . .		—	—
Municipal indebtedness . . . . .		659,500.00	504,000.00
Transfers and refunds . . . . .		25,095.37	12,189.89
Agency, trust, and investment . . . . .		80,352.21	45,680.26
Total receipts . . . . .		\$1,485,858.71	\$1,214,035.25
Balance on hand, including funds . . . . .		34,963.23	80,948.96
GRAND TOTAL . . . . .		\$1,520,821.94	\$1,294,984.21



## Graded According to Population of 1930 — Continued.

	PAYMENTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
<b>Maintenance</b>		<b>\$638,308.98</b>	<b>\$628,576.59</b>
<i>Departmental</i>		<i>609,021.87</i>	<i>582,524.29</i>
General government		37,806.56	24,783.64
Protection of persons and property		79,805.88	76,755.63
Health and sanitation		35,134.64	33,712.57
Highways		92,357.12	58,248.71
Charities		157,840.49	158,438.94
Soldiers' benefits		22,973.20	37,015.83
Schools		164,106.80	166,068.38
Libraries		8,338.77	14,966.88
Recreation		3,530.16	5,115.34
Pensions		2,905.50	2,160.00
Unclassified		4,222.75	5,258.37
<i>Public service enterprises</i>		<i>25,531.86</i>	<i>45,224.79</i>
Electric light		—	—
Water		25,531.86	42,174.75
All other		—	3,050.04
<i>Cemeteries</i>		<i>3,755.25</i>	<i>827.51</i>
<i>Administration of trust funds</i>		<i>—</i>	<i>—</i>
<b>Interest</b>		<b>53,626.24</b>	<b>24,509.93</b>
<i>Loans, general purposes</i>		<i>52,361.24</i>	<i>23,391.80</i>
<i>Loans, public service enterprises</i>		<i>1,265.00</i>	<i>1,118.13</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
<b>Outlays</b>		<b>35,635.20</b>	<b>54,787.94</b>
<i>Departmental</i>		<i>31,640.64</i>	<i>7,715.52</i>
General government		—	—
Protection of persons and property		—	1,466.90
Health and sanitation		13,750.85	3,213.07
Highways		17,889.79	1,580.55
Charities		—	—
Schools		—	—
Libraries		—	—
Recreation		—	—
Unclassified		—	1,455.00
<i>Public service enterprises</i>		<i>3,994.56</i>	<i>46,723.57</i>
Electric light		—	—
Water		3,994.56	46,723.57
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>348.85</i>
<b>Municipal indebtedness</b>		<b>671,000.00</b>	<b>480,500.00</b>
<i>From sinking funds</i>		<i>13,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>118,000.00</i>	<i>86,500.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>540,000.00</i>	<i>394,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
<b>Transfers</b>		<b>21,640.83</b>	<b>10,199.63</b>
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>21,640.83</i>	<i>10,199.63</i>
<b>Refunds</b>		<b>3,454.54</b>	<b>1,990.26</b>
<b>Agency, trust, and investment</b>		<b>62,121.35</b>	<b>46,600.23</b>
<i>Taxes and licenses for State</i>		<i>26,604.00</i>	<i>22,437.67</i>
<i>Taxes for county</i>		<i>21,869.60</i>	<i>17,338.65</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>12,292.75</i>	<i>6,181.11</i>
<i>All other</i>		<i>1,355.00</i>	<i>642.80</i>
<b>RECAPITULATION.</b>			
Maintenance and interest		\$691,935.22	\$653,086.52
Permanent debt (except from sinking funds)		118,000.00	86,500.00
Sinking fund requirements from revenue		—	—
Outlays		35,635.20	54,787.94
Permanent debt from sinking funds		13,000.00	—
Bonds refunded, current year		—	—
Temporary loans		540,000.00	394,000.00
Transfers (except to sinking funds) and refunds		25,095.37	12,189.89
Agency, trust, and investment		62,121.35	46,600.23
<b>Total payments</b>		<b>\$1,485,787.14</b>	<b>\$1,247,164.58</b>
<i>Balance on hand, including funds</i>		<i>35,034.80</i>	<i>47,819.63</i>
<b>GRAND TOTAL</b>		<b>\$1,520,821.94</b>	<b>\$1,294,984.21</b>

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
REVENUE.		\$200,897,636.31
General		161,065,354.88
<i>Taxes</i>		146,994,386.50
Property, poll, and income		141,297,689.43
Corporation, bank, etc.		5,696,697.07
<i>Licenses and permits</i>		3,136,090.40
<i>Fines and forfeits</i>		189,613.42
<i>Grants and gifts</i>		10,716,039.67
For expenses		10,679,676.04
For outlays		36,363.63
All other		29,224.89
Commercial		39,832,281.43
<i>Special assessments</i>		1,358,753.48
To meet expenses		740,811.71
To meet outlays		617,946.77
<i>Privileges</i>		2,629,405.87
<i>Departmental</i>		10,735,306.13
General government		400,472.87
Protection of persons and property		165,675.69
Health and sanitation		909,695.45
Highways		89,795.27
Charities		7,211,580.37
Soldiers' benefits		331,646.71
Schools		1,280,185.78
Libraries		66,252.49
Recreation		208,125.18
Unclassified		171,876.32
<i>Public service enterprises</i>		18,848,236.23
Electric light		2,671,459.69
Water		12,957,293.74
All other		3,219,482.80
<i>Cemeteries</i>		606,492.61
<i>Interest</i>		5,654,082.11
On sinking funds		1,686,131.85
On trust and investment funds		1,159,505.89
All other		2,808,444.37
NON-REVENUE.		\$232,709,632.14
Offsets to outlays		771,187.43
<i>Departmental</i>		660,972.24
<i>Public service enterprises</i>		110,215.19
<i>Cemeteries</i>		—
Municipal indebtedness		191,502,800.60
<i>Loans, general purposes</i>		29,168,850.00
<i>Loans, public service enterprises</i>		4,885,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		154,834,370.16
<i>Unpaid warrants or orders, current year</i>		2,528,506.10
<i>Premiums</i>		386,074.34
Transfers		7,957,851.50
<i>From sinking funds</i>		4,457,623.38
All other		3,500,228.12
Refunds		3,819,534.36
Agency, trust, and investment		28,658,258.25
<i>Taxes and licenses for State</i>		7,071,923.47
<i>Taxes for county</i>		7,325,216.02
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		14,090,493.67
All other		170,625.09
RECAPITULATION.		
Revenue and offsets to outlays		\$201,668,823.74
Premiums		386,074.34
Municipal indebtedness		191,416,726.26
Transfers and refunds		11,777,385.86
Agency, trust, and investment		28,658,258.25
Total receipts		\$433,607,268.45
Balance on hand, including funds		19,925,017.94
GRAND TOTAL		\$453,532,286.39

<sup>1</sup> Includes \$81.47 from administration of trust funds.<sup>2</sup> Includes gas. See footnotes on pp. 12 and 22.<sup>3</sup> Includes \$4,396 of premiums on Traffic Tunnel loans, available for construction.<sup>4</sup> Includes \$8,000 from investment fund.

## Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,940,335
<b>Maintenance</b>		<b>\$172,305,981.36</b>
<i>Departmental</i>		<i>162,696,038.89</i>
General government		6,433,680.58
Protection of persons and property		25,081,575.61
Health and sanitation		12,997,790.23
Highways		10,515,707.99
Charities		41,829,670.86
Soldiers' benefits		4,819,311.97
Schools		45,600,603.98
Libraries		2,565,009.26
Recreation		3,976,271.63
Pensions		4,542,504.87
Unclassified		4,333,911.91
<i>Public service enterprises</i>		<i>3,682,969.99</i>
Electric light		<sup>1</sup> 1,912,391.16
Water		5,891,825.28
All other		878,753.55
<i>Cemeteries</i>		<i>738,667.28</i>
<i>Administration of trust funds</i>		<i>188,315.20</i>
<b>Interest</b>		<b>17,782,220.42</b>
<i>Loans, general purposes</i>		<i>12,262,555.08</i>
<i>Loans, public service enterprises</i>		<i>5,618,179.09</i>
<i>Loans, cemeteries</i>		<i>1,486.25</i>
<b>Outlays</b>		<b>19,062,287.20</b>
<i>Departmental</i>		<i>13,402,128.14</i>
General government		21,509.99
Protection of persons and property		590,165.97
Health and sanitation		3,182,789.85
Highways		3,944,253.17
Charities		960,796.09
Schools		2,610,461.04
Libraries		19,078.33
Recreation		879,436.40
Unclassified		1,193,637.30
<i>Public service enterprises</i>		<i>5,603,439.82</i>
Electric light		<sup>1</sup> 200,389.82
Water		1,658,423.05
All other		3,744,626.95
<i>Cemeteries</i>		<i>56,719.24</i>
<b>Municipal indebtedness</b>		<b>184,834,030.26</b>
<i>From sinking funds</i>		<i>2,443,623.38</i>
<i>From revenue and other sources</i>		<i>23,985,909.08</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>153,876,217.10</i>
<i>Warrants or orders, previous years</i>		<i>2,514,280.70</i>
<b>Transfers</b>		<b>7,957,851.50</b>
<i>To sinking funds from revenue</i>		<i><sup>2</sup> 981,336.59</i>
<i>All other</i>		<i>6,976,514.91</i>
<b>Refunds</b>		<b>3,819,534.36</b>
<b>Agency, trust, and investment</b>		<b>28,279,795.14</b>
<i>Taxes and licenses for State</i>		<i>7,071,923.47</i>
<i>Taxes for county</i>		<i>7,325,216.02</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>13,709,144.68</i>
<i>All other</i>		<i>173,510.97</i>

## RECAPITULATION.

Maintenance and interest	\$190,088,201.78
Permanent debt (except from sinking funds)	23,985,909.08
Sinking fund requirements from revenue	<sup>3</sup> 981,336.59
Outlays	19,062,287.20
Permanent debt from sinking funds	<sup>2</sup> 4,457,623.38
Bonds refunded, current year	—
Temporary loans	156,390,497.80
Transfers (except to sinking funds) and refunds	10,796,049.27
Agency, trust, and investment	28,279,795.14
<b>Total payments</b>	<b>\$434,041,700.24</b>
<i>Balance on hand, including funds</i>	<i>19,490,586.15</i>
<b>GRAND TOTAL</b>	<b>\$453,532,286.39</b>

<sup>1</sup> Includes gas. See footnotes on pp. 13 and 23.<sup>2</sup> Includes serial payments amounting to \$600,373.38 and \$8,000 paid from investment fund.<sup>3</sup> Includes \$646.75 from sale of real estate.





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**DIVISION B**

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**RECEIPTS FROM REVENUE**

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TABLE II. — General Revenue.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS					
			Property, Poll, and Income	Corporation	FROM STATE		LICENSES		PERMITS		
					Street Railway	Bank	Soldiers' Exemption	Liquor		All Other	Marriage
BOSTON	781,188	\$56,704,663.49	\$49,524,793.12	\$1,982,568.16	\$144.30	\$37,649.17	—	\$1,306,689.13	\$180,138.83	\$12,400.50	\$54,084.36
WORCESTER	195,311	10,701,254.05	9,703,489.62	320,387.57	—	238.53	—	52,498.50	29,532.00	2,195.00	1,722.00
SPRINGFIELD	149,900	6,655,149.23	7,873,020.13	364,617.87	—	—	—	64,203.00	26,165.65	1,636.00	7,557.24
FALL RIVER	115,674	4,746,161.71	4,272,355.98	194,047.54	567.80	2,660.68	—	78,812.13	12,931.20	2,037.00	—
CAMBRIDGE	113,643	6,907,423.58	5,722,831.11	357,227.29	—	2,464.18	—	96,446.00	12,360.50	2,160.00	6,716.00
NEW BEDFORD	112,947	5,024,087.11	4,488,687.00	255,604.09	—	104.64	—	18,567.81	8,339.97	1,536.00	280.00
SOMERVILLE	103,908	4,459,618.10	3,778,303.72	94,386.78	—	522.10	—	34,388.00	13,697.08	1,650.00	4,011.25
LYNN	102,320	4,899,739.07	4,214,718.26	204,103.28	680.63	824.74	—	90,114.00	14,873.62	1,664.00	2,805.75
LOWELL	100,254	4,107,232.61	3,646,249.11	174,160.83	518.49	3,030.16	\$146.93	107,368.92	12,802.00	1,411.00	—
LAWRENCE	85,068	3,854,558.67	3,456,128.22	149,043.92	334.97	563.79	—	107,368.92	11,997.00	1,552.00	935.00
QUINCY	71,983	4,089,191.99	3,759,013.30	75,658.40	366.02	8,920.19	—	58,568.05	7,654.00	1,039.00	2,683.50
NEWTON	65,276	3,951,623.49	3,759,013.30	59,608.38	—	8,920.19	—	30,211.00	3,023.00	811.00	264.00
BROCKTON	63,797	2,886,743.05	2,650,209.51	110,660.18	493.95	64.92	58.56	25,077.35	7,677.44	778.00	1,081.00
MEDFORD	59,714	2,711,803.74	2,537,852.21	30,712.84	—	892.94	130.76	26,408.00	4,632.00	1,025.00	2,229.75
MALDEN	58,036	2,546,406.62	2,364,733.94	63,825.08	53.46	1,068.02	291.98	9,643.09	3,104.50	1,101.00	—
HOLYOKE	56,537	2,798,243.93	2,421,956.21	164,457.58	—	118.50	—	43,875.00	11,499.50	738.00	1,100.00
PITTSFIELD	49,677	2,132,781.48	1,872,336.94	84,313.90	—	681.26	67.21	33,966.79	8,564.17	439.00	386.00
HAVERHILL	48,710	1,937,531.40	1,754,433.76	50,358.71	374.17	1,294.24	177.38	43,706.25	7,325.30	568.00	1,150.00
EVERETT	45,816	2,733,816.64	2,363,997.59	87,746.71	77.82	210.20	—	27,713.50	2,815.25	881.00	2,189.18
CHELSEA	43,816	1,931,696.82	1,726,289.72	56,671.03	157.03	—	—	36,804.00	4,764.50	871.00	—
CHICPEE	43,930	1,837,474.94	1,603,250.71	67,383.40	28.45	—	4.27	20,848.62	3,664.20	663.00	171.07
SALEM	43,353	2,100,647.24	1,755,325.10	77,813.89	357.12	686.61	—	33,352.50	2,407.00	400.00	1,908.00
FITCHBURG	40,692	1,740,269.03	1,548,534.40	64,092.09	—	171.48	225.36	8,564.00	9,773.50	603.00	—
WALTHAM	39,247	1,797,679.80	1,597,829.45	52,604.15	—	2,395.17	16.52	39,585.01	4,368.50	531.00	102.50
TAUNTON	37,355	1,348,819.67	1,225,122.13	40,890.47	237.31	136.04	570.28	15,900.00	4,689.44	535.00	1,458.50
REVERE	35,680	1,618,658.68	1,474,445.92	13,834.27	—	—	—	31,652.00	10,110.80	365.00	—
BEVERLY	25,086	1,584,872.30	1,342,119.58	55,613.49	102.68	3,076.64	105.16	12,308.50	2,398.70	294.00	—
NORTHAMPTON	24,381	933,566.61	776,187.74	28,609.66	—	—	—	10,580.00	3,209.34	294.00	153.16
GLOUCESTER	24,204	1,329,768.27	1,145,669.98	37,856.09	—	60.32	—	6,511.00	3,760.87	272.00	468.50
MELROSE	23,170	1,234,861.54	1,152,130.02	12,471.71	—	705.67	476.87	16,176.91	1,684.50	324.00	464.00
LYNNHURST	21,810	842,235.61	722,540.54	35,377.91	—	459.80	106.95	1,532.75	1,532.75	255.00	245.75
ATLANTICBORO	21,769	833,560.78	790,012.65	32,499.00	—	691.34	35.53	6,570.00	5,234.25	250.00	—
NORTH ADAMS	21,621	809,604.02	679,988.10	50,558.42	18.97	—	47.66	10,410.00	1,196.07	374.00	223.00
PEABODY	21,345	851,088.86	762,612.11	55,238.70	116.57	67.04	64.11	10,410.00	1,196.07	374.00	223.00
WESTFIELD	19,775	870,844.84	759,469.77	30,521.83	—	127.70	239.96	16,253.12	3,456.30	169.00	127.00
WOBURN	19,434	816,446.79	730,524.92	26,167.78	—	1,321.04	6.30	10,970.86	1,512.30	273.00	241.08
GARDNER	19,399	644,174.72	569,481.75	34,159.87	—	233.64	6.30	9,352.02	2,709.50	246.00	42.00
MARLBOROUGH	15,587	569,786.71	511,162.53	9,531.53	—	574.83	257.91	17,901.50	812.42	197.00	9.00
NEWBURYPORT	15,084	505,007.69	420,004.25	10,763.95	—	44.71	—	11,542.85	1,197.00	153.00	4.00
39 Cities	2,940,335	\$161,065,354.88	\$141,297,689.43	\$5,616,278.35	\$4,610.77	\$72,762.25	\$3,045.70	\$2,553,467.38	\$443,974.43	\$43,101.50	\$95,547.09



TABLE II. — *General Revenue — Concluded.*

CITIES.	D. FINES AND FORFEITS				E. GRANTS AND GIFTS				F		
	Population of 1930	Court Fines			GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS			
		Department Penalties	Contract Violations		From Federal Government for Emergency Relief	FROM STATE	From County, Dog Licenses			For Expenses	For Outlays
						Education	All Other				
BOSTON	781,188	\$82,628.50	—	—	\$1,994,457.31	1,667,761.68	\$3,866.67	\$22,794.00	\$821,608.66	—	\$13,079.10
WORCESTER	195,311	8,485.20	—	\$387.00	393,418.54	151,990.31	—	9,716.50	32,734.26	—	259.02
SPRINGFIELD	149,900	18,097.73	—	—	408,378.54	54,578.41	—	10,394.68	822,661.77	\$3,363.63	474.58
FALL RIVER	115,274	4,477.64	—	—	133,603.15	31,112.26	1,200.00	3,528.01	4,637.73	—	4,190.59
CAMBRIDGE	113,643	1,907.82	—	—	198,182.53	223,261.41	—	2,547.83	481,317.91	—	1.00
NEW BEDFORD	112,597	8,395.04	—	—	148,116.68	74,139.86	—	6,315.28	11,132.53	—	2,868.21
SOMERVILLE	103,908	4,676.61	—	—	501,862.86	23,463.26	—	2,475.22	399,914.36	—	—
LYNN	102,320	6,617.73	—	3,719.49	202,519.27	22,190.73	1,000.00	2,475.22	132,432.35	—	—
LOWELL	100,234	7,270.38	—	—	128,771.30	35,920.66	291.67	4,538.30	6,031.45	—	—
LAWRENCE	85,068	3,387.66	—	—	87,836.88	27,109.16	—	547.77	4,538.30	—	2,952.77
QUINCY	71,983	2,053.06	—	—	106,539.63	31,950.46	—	3,886.59	173,791.40	—	4,536.88
NEWTON	65,276	1,308.19	—	—	47,357.10	32,480.94	—	6,358.49	2,531.90	—	—
ROCKTON	63,797	2,366.32	—	85.00	72,230.72	8,650.86	1,200.00	5,107.27	3,018.97	—	—
MEDFORD	59,714	2,139.36	—	—	64,842.66	24,933.70	—	3,896.43	12,036.84	—	—
MAIDEN	58,036	1,849.82	—	—	89,106.60	6,720.05	—	2,654.33	25.00	—	—
HOLYOKE	56,537	6,537.37	—	—	106,683.18	39,758.24	—	1,845.94	3,083.41	—	40.00
PITTSFIELD	49,677	2,599.16	—	—	116,192.77	9,082.47	—	2,346.50	1,469.72	—	—
HAVERHILL	48,710	1,097.60	—	—	50,699.17	21,401.37	1,000.00	2,413.78	2,295.47	—	—
EVERETT	48,424	2,107.39	—	254.05	83,900.20	19,676.72	—	2,157.88	141,119.33	—	233.88
CHELSEA	45,816	1,671.04	—	278.00	91,080.82	8,279.10	—	945.80	1,461.72	—	92.33
CHICOPPE	43,930	2,566.50	—	—	110,544.09	24,975.09	—	2,402.54	118,738.50	28,000.00	—
SALISBURY	43,353	1,702.80	—	3.00	72,312.15	8,493.21	—	2,057.74	1,424.56	—	—
WITCHBURG	40,692	1,660.28	—	151.00	97,189.67	10,282.31	—	2,701.36	2,010.72	—	—
WALTHAM	39,247	989.18	—	—	73,664.95	20,702.95	—	1,617.00	923.76	—	—
TACHTON	37,355	595.51	—	—	49,254.28	9,621.29	—	780.00	12,926.55	—	—
REVERLY	35,680	284.88	—	—	62,085.84	9,621.29	—	838.19	83,225.84	—	335.38
BEVERLY	25,086	888.35	—	—	37,546.11	15,948.68	—	1,642.30	55,040.83	—	7.49
NORTHAMPTON	24,381	1,530.56	68.00	—	35,824.60	20,572.09	1,400.00	1,352.04	79,144.02	5,000.00	—
GLOUCESTER	24,204	603.17	—	—	43,780.04	4,205.58	900.00	2,172.83	42,916.87	—	—
MELROSE	23,170	480.00	—	—	17,711.57	2,419.00	—	1,754.90	1,095.97	—	—
LEOMINSTER	21,810	804.15	—	—	6,231.77	6,231.77	—	2,642.83	31,878.99	—	153.66
ATTLEBORO	21,769	222.92	—	—	55,540.47	3,340.94	—	1,375.57	—	—	—
NORTH ADAMS	21,621	1,074.06	—	—	29,328.02	2,271.06	1,200.00	1,573.72	7,279.27	—	—
PEABODY	21,345	1,615.05	—	—	16,131.19	17,116.41	—	1,283.01	15,368.02	—	—
WESTFIELD	19,775	1,377.78	—	—	32,146.82	1,544.15	—	1,433.70	—	—	—
WOBURN	19,434	1,04.50	—	—	27,093.97	2,047.84	—	1,425.73	147.15	—	—
GARDNER	19,399	573.00	—	101.00	23,889.10	3,508.56	—	266.25	27,052.37	—	—
MARLBOROUGH	15,587	—	—	—	24,157.55	1,060.33	—	—	—	—	—
NEWBURYPORT	15,084	759.13	—	—	32,159.85	—	—	—	—	—	—
39 Cities	2,940,335	\$184,076.38	\$558.50	\$4,978.54	\$5,513,268.81	\$1,481,199.02	\$12,058.34	\$125,339.41	\$3,547,810.46	\$36,363.63	\$29,224.89

1 Includes \$230,250.36 reimbursement from State on account of teachers' pensions.

2 Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1930	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D
		TOTAL RECEIPTS	FOR EXPENSES		FOR OUTLAYS			Motor Vehicle Excise Tax	All Other	
			Street Sprinkling	Moth- Extermi- nation	Sewers	All Other	Sidewalks and Curbing			
BOSTON	781,188	\$14,343,965.29	—	\$6,057.66	\$63,737.12	\$368,872.54	—	\$434,122.93	\$37,822.50	\$2,678,067.39
WORCESTER	195,311	2,466,050.50	\$89,708.30	503.63	—	11,761.82	\$2,200.00	184,476.06	—	896,669.50
SPRINGFIELD	149,900	2,404,361.75	—	—	—	5,690.04	14,243.46	193,065.64	7,611.20	1,018,760.07
FALL RIVER	115,274	880,257.30	—	—	—	—	—	83,419.53	95.00	309,590.95
CAMBRIDGE	113,643	1,377,612.69	—	—	—	—	—	113,853.10	782.00	510,303.74
NEW BEDFORD	112,597	857,036.55	—	—	439.49	2,922.19	—	78,898.66	—	281,759.61
SOMERVILLE	103,908	1,011,445.13	42,857.72	—	—	—	—	86,137.68	—	302,313.46
LYNN	102,320	1,023,804.13	—	—	2,632.30	1,225.13	—	91,444.81	—	365,976.30
LAWELL	100,234	693,400.24	—	1,522.90	—	—	—	58,161.22	—	220,627.09
LAWRENCE	85,068	455,968.33	—	—	242.08	—	—	60,405.96	—	118,965.07
QUINCY	71,983	1,045,797.47	—	1,466.49	—	12,094.79	—	91,391.12	—	353,594.36
NEWTON	65,276	989,075.24	—	5,448.52	—	—	11,556.89	161,458.44	—	171,753.17
BROCKTON	63,797	718,557.31	—	1,514.26	—	1,880.31	6,198.04	78,333.64	—	273,903.05
MEDFORD	59,714	590,612.88	—	—	18,746.87	31,137.43	11,150.26	65,498.63	—	146,479.01
MALDEN	58,036	556,249.83	—	—	—	—	1,132.72	65,498.63	—	151,056.93
HOLYOKE	56,537	1,946,181.90	—	—	—	5,063.35	17,009.69	53,354.07	331.87	198,084.67
PITTSFIELD	49,677	426,537.75	23,544.67	—	—	—	176.49	53,354.07	—	143,094.63
HAVERHILL	48,710	538,251.59	1,722.24	445.87	1,470.57	785.99	8,942.49	51,105.74	—	268,533.34
EVERETT	48,424	472,065.42	—	—	—	—	—	40,320.12	—	166,960.11
CHELSEA	45,816	434,601.99	7,775.05	—	33.15	10,564.58	—	22,380.12	217.00	186,251.50
CHICOPEE	43,930	729,926.19	—	—	935.40	5,703.93	—	25,741.91	—	124,450.44
SALEM	43,353	474,701.30	5,266.01	104.65	—	—	—	43,031.79	1,875.00	193,143.46
FITCHBURG	40,692	493,664.79	—	—	—	—	889.00	42,306.20	—	270,620.74
WALTHAM	39,247	389,486.79	—	—	—	—	3,831.17	40,401.77	—	97,328.38
TAUNTON	37,355	841,314.38	—	803.15	—	160.72	7,012.77	42,791.53	—	145,895.97
REVERE	35,680	240,314.77	—	—	—	—	2,517.16	14,778.53	386.00	79,284.88
BEVERLY	25,086	307,134.86	—	—	—	4,828.65	293.00	14,778.53	25.00	142,195.20
NORTHAMPTON	24,381	226,996.95	247.54	—	—	—	658.32	34,398.82	—	65,015.63
GLOUCESTER	24,204	283,046.83	—	—	—	—	867.04	30,104.82	—	67,747.62
MELROSE	23,170	279,941.54	—	—	—	—	—	24,187.39	—	49,496.88
LEOMINSTER	21,810	234,065.55	—	—	—	—	14,144.72	44,472.65	—	77,789.94
ATTLEBORO	21,769	303,835.09	—	155.00	—	—	3,399.27	22,324.20	—	123,048.40
NORTH ADAMS	21,621	174,327.42	—	—	—	—	2,158.13	25,669.38	55.00	54,953.62
PEABODY	21,345	650,999.60	—	—	364.66	—	734.94	25,320.99	—	119,361.01
WESTFIELD	19,775	527,776.30	—	—	—	—	—	20,977.09	—	71,266.44
WOBURN	19,434	233,923.72	—	—	—	—	3,005.73	20,593.27	218.71	95,369.24
GARDNER	19,399	197,516.83	—	—	6,975.20	—	—	20,982.96	50.00	77,896.54
MALBOROUGH	15,587	144,529.29	—	149.10	—	—	—	21,013.43	—	63,302.46
NEWBURYPORT	15,084	146,945.94	—	302.57	—	—	768.44	13,166.56	—	53,395.23
39 Cities	2,940,335	\$39,832,281.43	\$151,121.53	\$18,473.80	\$95,576.84	\$475,639.54	\$240,243.76	\$135,008.73	\$49,469.28	\$10,735,306.13

<sup>1</sup> Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

<sup>2</sup> Includes \$49.86 from administration of trust funds.

<sup>3</sup> Includes \$31.61 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

P. D. 79.

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CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST		
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other 1
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$4,324,557.87	\$73,860.02	\$3,211,611.99	\$22,476.00	\$30,500.60	\$20,540.79	—	\$1,351,536.51	\$1,720,201.37
WORCESTER	—	—	766,276.20	2,527.17	—	9,184.00	20,710.71	20,911.97	\$572.01	30,254.90	299,214.61
SPRINGFIELD	—	—	660,657.79	291,579.39	—	—	—	—	—	159,466.02	159,466.02
FALL RIVER	—	—	341,561.16	2,807.40	254.17	—	15,455.10	9,762.90	—	49,814.23	65,307.86
CAMBRIDGE	—	—	460,370.28	10,031.63	—	21,457.00	19,543.52	9,932.05	—	124,981.77	100,695.48
NEW BEDFORD	—	—	336,172.78	4,212.33	3,801.36	4,961.00	12,822.30	21,666.15	—	29,870.54	79,510.14
SOMERVILLE	—	—	498,141.04	3,660.08	—	—	—	—	—	73,578.98	73,578.98
LYNN	—	—	400,430.35	5,878.17	—	14,115.15	12,280.97	26,738.01	4,699.83	7,066.53	75,691.58
LOWELL	—	—	308,642.96	13,427.71	16.80	2,119.00	13,195.76	9,295.89	693.37	59,886.33	59,886.33
LAWRENCE	—	—	195,209.79	7,840.59	—	3,523.50	7,414.91	—	1,000.10	642.62	54,709.33
QUINCY	—	—	373,336.80	9,754.96	13.50	8,550.00	11,845.00	7,134.32	—	—	112,681.15
NEWTON	—	—	359,002.61	23,907.34	—	—	—	—	—	—	33,962.13
BROCKTON	—	—	245,893.59	3,145.35	—	5,750.00	8,075.94	2,696.30	711.25	10,817.47	125,386.44
MEDFORD	—	—	212,000.30	4,042.50	—	22,270.00	11,633.46	2,822.32	670.68	926.63	73,232.33
MALDEN	—	—	189,879.46	2,573.40	—	7,952.75	4,752.10	10,452.59	1,692.50	11,338.74	80,712.25
HOLYOKE	—	—	170,202.99	6,452.96	—	—	—	—	—	—	106,987.54
PITTSFIELD	—	—	136,329.38	5,733.43	218.80	—	—	—	—	—	41,999.40
HAVERTHILL	—	—	169,094.09	1,127.75	—	—	7.50	80.00	—	1,250.21	59,364.24
EVERETT	—	—	179,500.64	1,680.41	—	6,625.60	6,878.51	2,112.49	684.50	4,891.95	51,557.39
CHELSEA	—	—	166,067.71	1,680.86	254.72	—	—	—	—	12,613.71	36,652.30
CHICPEE	—	—	150,587.93	3,249.18	—	192.50	2,029.44	1,711.80	—	—	33,547.80
SALEM	—	—	174,960.96	1,388.32	224.59	2,873.36	4,576.98	1,369.69	143.05	—	44,013.06
FITCHBURG	—	—	115,482.92	1,721.16	—	2,632.75	6,818.33	5,198.31	23.70	—	43,525.33
WALHAM	—	—	123,145.23	865.53	—	3,570.00	4,787.78	6,784.56	1,237.98	—	44,111.15
DANFORTH	—	—	102,506.11	1,408.35	—	1,980.00	5,665.50	4,494.75	60.00	8,908.72	23,176.53
REVERE	—	—	105,163.47	1,408.35	—	—	—	—	—	—	34,532.67
BEVERLY	—	—	75,993.59	268.11	—	3,013.40	4,427.13	7,133.39	—	—	22,189.32
NORTHAMPTON	—	—	75,517.26	6,319.74	—	350.00	4,307.55	6,304.97	—	—	36,827.40
GLOUCESTER	—	—	167,164.78	1,035.92	—	307.00	—	476.16	—	—	22,127.96
MELROSE	—	—	84,107.30	2,689.79	—	7,010.00	4,889.30	5,468.08	919.17	—	43,152.91
LEOMINSTER	—	—	97,065.03	2,118.27	173.89	2,308.00	3,272.40	7,508.17	248.60	—	14,563.20
ATTLEBORO	—	—	103,230.97	2,131.66	—	—	—	—	—	—	40,055.98
NORTH ADAMS	—	—	71,275.25	936.81	616.05	1,033.00	3,137.69	2,270.03	—	6,753.58	13,824.14
PEABODY	4,253.35	—	166,563.71	3,257.06	283.95	1,300.00	1,942.59	1,663.07	321.00	—	18,309.37
WESTFIELD	—	—	68,495.03	10,486.61	—	1,290.00	4,029.01	8,382.12	18.51	—	26,482.97
WOBURN	—	—	77,683.01	25.59	—	550.00	2,412.31	2,204.89	4.00	—	12,531.57
GARDNER	—	—	70,314.88	2,255.64	—	290.00	60.00	1,519.83	—	501.61	13,655.29
MARLBOROUGH	—	—	52,933.05	775.75	—	80.00	—	—	—	—	17,521.07
NEWBURYPORT	—	—	59,360.46	1,107.07	2,012.98	—	—	—	—	—	—
39 Cities	\$2,447,885.74	\$223,573.95	\$12,441,878.73	\$515,415.01	\$3,219,482.80	\$159,653.01	\$227,472.39	\$205,666.96	\$13,700.25	\$1,686,131.85	\$3,967,950.26

<sup>1</sup> For detail see Table V, p. 43.<sup>2</sup> Includes \$341,794.70 from gas.<sup>3</sup> Includes \$107,406.44 from gas.<sup>4</sup> Includes gas, amount not specified.



TABLE IV. — Detail of Departmental Earnings (Column D, Table III).  
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON . . . . .	781,188	\$78,478.77	—	—	\$48,247.07	\$417.18	\$23,650.37	\$4,208.84	\$1,955.31
WORCESTER . . . . .	195,311	11,637.05	—	—	31,083.56	51.00	10,126.54	211.02	164.93
SPRINGFIELD . . . . .	149,900	33,249.15	—	—	12,467.21	60.50	12,644.03	8.00	8,069.41
FALL RIVER . . . . .	115,274	8,104.35	—	—	5,627.25	—	2,400.40	88.95	50.75
CAMBRIDGE . . . . .	113,643	9,106.29	—	\$116.70	3,388.27	456.25	3,116.48	21.44	7.15
NEW BEDFORD . . . . .	112,397	16,240.60	—	—	8,807.65	31.75	7,327.70	73.50	—
SOMERVILLE . . . . .	103,908	10,801.82	—	—	8,240.34	—	2,463.27	98.21	—
LYNN . . . . .	102,320	9,533.90	—	—	7,764.30	—	1,518.85	250.75	—
LOWELL . . . . .	100,234	14,939.73	—	—	11,612.90	9.00	2,267.16	1,050.67	—
LAWRENCE . . . . .	85,068	9,029.95	—	—	5,701.10	—	2,608.85	—	720.00
QUINCY . . . . .	71,983	12,452.83	—	—	9,611.83	—	2,471.00	370.00	—
NEWTON . . . . .	65,276	16,062.24	—	—	13,311.72	—	2,614.94	135.58	—
BROCKTON . . . . .	63,797	10,208.62	\$95.09	56.28	8,009.88	38.40	1,939.69	57.13	72.15
MEDFORD . . . . .	59,714	6,962.76	—	—	4,833.53	—	2,011.51	117.72	—
MALDEN . . . . .	58,036	5,838.10	—	—	4,718.45	—	1,119.65	—	—
HOLYOKE . . . . .	56,537	5,005.88	—	—	308.40	—	723.48	145.50	3,828.50
PITTSFIELD . . . . .	49,677	8,085.76	—	—	4,191.28	—	3,894.48	—	—
HAVERHILL . . . . .	48,710	7,397.95	—	—	5,024.10	7.50	2,062.85	3.50	300.00
EVERETT . . . . .	48,424	5,077.04	—	—	3,968.46	—	1,108.58	61.52	—
CHELSEA . . . . .	45,816	6,137.98	—	—	4,949.35	—	53.24	—	10
CHICOPEE . . . . .	43,330	8,212.16	286.10	19.63	5,690.92	27.39	793.89	—	2,468.00
SALEM . . . . .	43,353	3,695.40	—	—	3,185.83	—	509.57	—	—
FITCHBURG . . . . .	40,692	6,021.17	—	—	3,795.11	—	1,512.45	153.61	560.00
WALTHAM . . . . .	39,247	5,066.04	—	—	4,222.00	—	1,258.90	11.25	73.29
TAUNTON . . . . .	37,355	2,520.79	—	—	1,169.64	—	1,349.65	1.50	—
REVERE . . . . .	35,680	16,031.65	—	—	14,936.85	—	836.00	59.80	199.00
BEVERLY . . . . .	25,086	3,239.78	—	—	2,634.96	—	487.30	—	117.52
NORTHAMPTON . . . . .	24,381	808.82	—	—	327.55	—	399.81	—	81.46
GROUDESTON . . . . .	24,204	3,652.84	—	—	2,661.35	27.89	294.45	15	669.00
MELROSE . . . . .	23,170	4,417.19	—	—	3,054.61	81.47	1,025.49	24.32	231.00
LEOMINSTER . . . . .	21,810	5,499.81	—	—	3,037.43	—	751.38	—	1,711.00
ATTLEBORO . . . . .	21,769	3,422.90	—	—	2,652.80	—	770.10	—	—
NORTH ADAMS . . . . .	21,621	1,627.68	—	—	1,208.48	—	419.20	—	—
PEABODY . . . . .	21,345	1,698.33	—	—	1,234.39	—	272.94	—	191.00
WESTFIELD . . . . .	19,775	3,571.24	—	—	2,237.31	—	1,262.85	71.08	5,541.67
WOBURN . . . . .	19,434	8,840.18	—	—	2,844.41	—	453.95	15	151.00
GARDNER . . . . .	19,399	4,214.14	35.00	—	3,381.44	4.50	642.20	—	—
MARLBOROUGH . . . . .	15,587	1,045.63	—	—	794.23	—	234.40	17.00	—
NEWBURYPORT . . . . .	15,084	1,915.75	11.25	—	848.55	5.39	245.84	—	804.72
39 Cities . . . . .	2,940,335	\$400,472.87	\$427.44	\$192.61	\$263,785.11	\$1,218.22	\$99,643.44	\$7,239.09	\$27,966.96

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
2. Protection of Persons and Property.

CITIES.	Population of 1930	A Total Receipts	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON . . . . .	781,188	\$66,823.46	\$13,186.78	\$1,363.12	\$52,273.56	—	—	—
WORCESTER . . . . .	195,311	16,842.11	13,504.30	20.28	3,196.72	\$71.00	\$49.81	—
SPRINGFIELD . . . . .	149,900	8,400.75	4,247.24	1,717.72	2,435.79	—	—	—
FALL RIVER . . . . .	115,274	1,833.09	37.30	190.80	1,177.54	—	437.45	—
CAMBRIDGE . . . . .	77,105	5,233.79	5,233.79	45	2,439.50	—	38.23	—
NEW BEDFORD . . . . .	112,597	2,070.01	17.43	—	2,015.76	—	36.82	—
SOMERVILLE . . . . .	103,908	1,466.23	12.95	210.00	1,243.28	—	—	2,342.94
LYNN . . . . .	102,320	4,484.09	1,091.34	102.12	1,947.69	—	—	1,100.00
LOWELL . . . . .	100,234	5,014.12	2,518.70	2,518.70	2,432.67	95.00	—	1,872.00
LAVERGNE . . . . .	95,063	6,293.03	3,200.00	301.40	922.53	—	—	1,690.40
QUINCY . . . . .	71,083	2,938.13	216.50	83.52	947.71	—	—	—
NEWTON . . . . .	68,276	1,838.47	121.18	392.75	356.72	—	—	—
BROCKTON . . . . .	65,797	1,391.64	131.64	334.57	686.12	3.40	670.20	12.54
MALDEN . . . . .	58,036	681.61	51.90	15.00	619.71	—	—	—
MEDFORD . . . . .	56,537	1,039.75	35.30	34.00	794.28	30.00	78.00	—
HOLYOKE . . . . .	49,677	1,277.45	41.25	14.70	2,833.61	43.16	—	344.73
PITTSFIELD . . . . .	48,710	2,849.38	507.90	31.75	556.18	70.82	10.73	1,672.00
HAVERHILL . . . . .	48,424	1,504.18	354.38	29.75	731.07	—	—	388.98
EVERETT . . . . .	45,816	1,194.43	17.65	26.00	1,149.43	—	—	1.35
CHELSEA . . . . .	43,930	526.93	2.00	14.65	510.28	—	—	—
CHICOPEE . . . . .	43,353	6,916.67	5,116.07	42.60	613.37	—	15.00	1,128.78
SALEM . . . . .	40,692	3,366.46	1,910.07	275.60	680.79	—	—	500.00
FITCHBURG . . . . .	39,247	3,705.64	1,910.07	404.80	601.80	27.83	2.40	39.06
WALTHAM . . . . .	37,355	2,737.00	96.80	.55	794.40	—	—	1,845.80
TAUNTON . . . . .	35,680	253.38	—	—	227.38	—	—	20.00
REVERE . . . . .	25,086	369.67	75.00	6.00	294.67	—	—	10.00
BEVERLY . . . . .	24,381	193.60	—	—	183.60	—	—	8.00
NORTHAMPTON . . . . .	24,204	2,883.23	2,528.31	—	346.92	—	—	6.00
GLoucester . . . . .	23,170	292.12	70.50	39.69	175.93	—	—	—
MELROSE . . . . .	21,810	117.28	30.98	—	225.15	—	—	—
LEONISTON . . . . .	21,769	325.15	—	100.00	86.30	—	—	—
ATTLEBORO . . . . .	21,621	298.09	—	3.00	295.69	—	—	—
NORTH ADAMS . . . . .	21,345	512.44	70.95	317.26	135.91	—	10.00	—
PEABODY . . . . .	19,775	244.79	39.38	49.50	222.13	—	—	—
WESTFIELD . . . . .	19,434	314.64	2.60	—	190.89	89.91	—	—
WOBURN . . . . .	19,399	2,099.65	1,908.76	—	151.80	—	—	—
GARDNER . . . . .	15,587	1,474.11	672.31	—	274.28	27.75	—	2.50
MALBOROUGH . . . . .	15,084	3,358.08	2,024.35	1,030.10	—	—	—	—
NEWBURYPORT . . . . .	—	—	—	—	—	—	—	—
39 Cities . . . . .	2,940,335	\$165,675.69	\$59,991.26	\$9,679.27	\$82,294.49	\$458.87	\$1,338.64	\$11,913.16

<sup>2</sup> Includes inspection of oil and petroleum.

<sup>1</sup> Rifle range.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*3. Health and Sanitation.*

CITIES.	Population of 1930	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON	781,188	\$208,047.88	\$4,816.19	\$147,941.83	\$6,093.86	\$18,904.04	\$29,098.64	—	\$1,193.32
WORCESTER	195,311	67,015.79	18,547.81	36,672.86	57.55	1,335.67	9,762.57	—	599.33
SPRINGFIELD	149,900	24,989.18	8,103.58	10,494.62	5.42	5,067.88	4.00	\$393.84	919.84
FALL RIVER	115,274	32,878.93	2,716.65	29,016.34	268.00	—	—	—	877.94
CAMBRIDGE	112,643	30,946.04	16,180.93	6,358.38	885.90	222.33	7,298.50	—	—
NEW BEDFORD	112,597	27,543.02	—	32,143.19	—	3,962.45	8.00	—	1,372.88
SOMERVILLE	103,908	21,454.85	7,340.20	10,878.60	2,437.15	—	808.90	—	—
LYNN	102,920	40,534.69	7,579.99	27,586.35	563.94	—	4,855.31	—	—
LOWELL	100,234	16,236.48	2,935.60	11,185.04	130.75	—	3,967.32	—	—
LAWRENCE	85,068	17,202.39	3,026.59	13,822.20	—	—	733.92	—	—
QUINCY	71,983	34,467.75	2,800.19	3,178.38	148.45	10,835.37	6,635.14	—	460.10
NEWTON	65,276	6,131.45	716.50	10,080.45	152.68	—	—	—	—
BROCKTON	63,797	138,719.98	1,461.55	4,633.11	79.00	113,810.46	13,898.17	—	214.15
MEDFORD	59,714	10,630.05	8,151.20	6,009.92	115.80	392.79	4,063.60	—	—
MALDEN	58,036	17,347.54	577.09	8,405.83	2,262.25	331.04	2,591.98	—	117.60
HOLYOKE	56,537	12,289.51	1,062.67	1,482.39	248.00	812.69	—	—	231.65
PITTSFIELD	49,677	4,651.07	2,200.60	13,031.34	165.90	1,858.01	—	—	—
HAVERHILL	48,710	15,814.94	1,828.75	4,412.86	309.40	—	—	—	417.10
EVERETT	48,424	6,696.54	1,057.00	331.50	69.59	145.53	—	—	—
CHelsea	45,816	1,458.09	—	4,446.19	6.20	—	5.00	—	—
CHICOPPEE	43,930	4,457.39	—	6,635.01	105.45	167.50	3,691.59	—	—
SALEM	43,353	18,331.35	7,731.80	6,635.01	284.55	1,163.64	—	—	—
FITCHBURG	40,692	9,877.25	2,279.89	6,149.17	511.40	6,378.06	6,933.29	—	—
WALTHAM	39,247	19,115.34	1,078.30	4,214.29	28.47	17,560.74	—	—	866.94
TAUNTON	37,355	25,586.28	—	7,130.13	—	1,713.49	—	—	—
REVERE	35,680	1,713.49	—	—	—	5.00	—	—	43.97
BEVERLY	25,086	6,744.87	134.50	6,437.28	124.12	50.23	—	—	13.68
NORTHAMPTON	24,381	4,001.64	42.00	3,880.73	15.00	48.21	—	—	—
GLOUCESTER	24,204	4,343.43	153.50	4,028.57	113.15	—	—	—	—
MELROSE	23,170	4,973.77	463.50	1,975.62	—	—	2,534.65	—	—
LEOMINSTER	21,810	1,989.81	101.66	277.48	—	1,610.67	—	—	—
ATTLEBORO	21,769	1,364.19	448.50	895.69	—	—	20.00	—	—
NORTH ADAMS	21,621	1,381.12	—	1,007.14	—	—	—	—	17.23
PEABODY	21,345	29,456.76	66.00	4,261.60	131.55	356.75	—	—	—
WESTFIELD	2,923.51	1,656.43	—	1,656.43	946.67	24,997.61	—	—	—
WOBURN	19,434	20,316.11	194.33	1,744.29	78.70	320.41	—	—	—
GARDNER	19,399	75.72	—	96.27	—	18,377.49	—	—	—
MARLBOROUGH	15,587	15,682.38	254.39	1,915.36	—	692.49	—	—	—
NEWBURYPORT	15,084	1,437.41	67.84	1,312.94	—	13,512.63	—	—	—
39 Cities	2,940,335	\$909,695.45	\$104,737.69	\$439,193.05	\$16,429.75	\$244,689.81	\$96,905.58	\$393.84	\$7,345.73



TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON . . . . .	781,188	\$5,875.12	\$5,121.83	—	—	—	\$192.00	\$561.29
WORCESTER . . . . .	195,311	24,166.86	23,975.50	—	—	\$139.86	51.50	—
SPRINGFIELD . . . . .	149,900	26,404.54	25,058.60	\$1,345.94	—	—	—	—
FALL RIVER . . . . .	115,274	577.35	197.77	360.16	—	—	13.42	6.00
CAMBRIDGE . . . . .	113,643	1,822.55	119.70	1,171.95	—	—	—	530.90
NEW BEDFORD . . . . .	112,597	1,695.86	1,683.28	12.58	—	—	—	—
SOMERVILLE . . . . .	103,908	1,520.03	1,520.03	—	—	—	—	—
LYNN . . . . .	102,320	1,047.50	1,047.50	—	—	—	—	—
LOWELL . . . . .	100,234	156.05	156.05	—	—	—	—	—
LAWRENCE . . . . .	85,068	—	—	—	—	—	—	—
QUINCY . . . . .	71,983	894.50	894.50	—	—	—	—	—
NEWTON . . . . .	65,276	2,598.03	2,598.03	—	—	—	—	—
BROCKTON . . . . .	63,707	1,296.84	980.11	316.73	—	—	—	—
MEDFORD . . . . .	58,714	486.72	211.22	274.50	—	—	—	—
MALDEN . . . . .	58,036	—	—	—	—	—	—	—
HOLYOKE . . . . .	56,357	3,465.25	2,216.84	248.41	—	—	—	—
PITTSFIELD . . . . .	49,677	532.51	337.55	—	\$1,000.00	157.43	—	57.08
HAVERHILL . . . . .	48,710	185.00	185.00	—	.45	—	—	—
EVERETT . . . . .	48,424	227.53	—	—	—	—	—	—
CHELSEA . . . . .	45,816	75.54	75.54	—	—	—	—	—
CHICOPEE . . . . .	43,930	—	—	—	—	—	—	—
SALEM . . . . .	43,353	284.70	200.70	84.00	—	—	—	—
FITCHBURG . . . . .	40,692	299.90	299.90	—	—	—	—	—
WALTHAM . . . . .	39,247	213.97	46.87	167.10	—	—	—	—
TAUNTON . . . . .	37,355	141.66	141.66	—	—	—	—	—
REVERE . . . . .	35,680	50.80	48.80	—	—	—	—	2.00
BEVERLY . . . . .	25,086	280.89	—	—	214.04	46.85	—	20.00
NORTHAMPTON . . . . .	24,381	981.69	981.69	—	—	—	—	—
GLoucester . . . . .	24,204	2,719.98	2,719.98	—	—	—	—	—
MELROSE . . . . .	23,170	4,141.32	4,141.32	—	—	—	—	—
LEOMINSTER . . . . .	21,810	1,244.19	1,019.19	—	—	—	—	225.00
ATTLEBORO . . . . .	21,769	8.98	8.98	—	—	—	—	—
NORTH ADAMS . . . . .	21,621	267.08	267.08	—	—	—	—	—
PEABODY . . . . .	21,345	61.26	61.26	—	—	—	—	—
WESTFIELD . . . . .	19,775	233.29	233.29	—	—	—	—	—
WOBURN . . . . .	19,434	94.65	2.65	92.00	—	—	—	—
GARDNER . . . . .	19,399	56.70	56.70	—	—	—	—	—
MARLBOROUGH . . . . .	15,587	2,937.13	2,937.13	—	—	—	—	—
NEWBURYPORT . . . . .	15,084	2,730.12	1,222.94	1,099.26	2.00	393.17	—	12.75
39 Cities . . . . .	2,940,335	\$89,795.27	\$80,996.90	\$5,172.63	\$1,216.49	\$737.31	\$256.92	\$1,415.02

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
5. Charities.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON . . . . .	781,188	\$1,788,647.04	\$436.86	\$2,764.19	\$8,408.06	\$84,962.95	\$665,992.16	\$2,135.33	\$502,684.83	\$351,042.25	\$164,126.72	\$6,093.69
WORCESTER . . . . .	195,311	660,447.14	2,773.01	348.90	6,358.81	58,447.00	249,940.99	149.93	35,333.93	48,252.78	158,841.79	—
SPRINGFIELD . . . . .	149,900	949,644.10	1,249.47	70,217.37	12,705.05	193,407.34	323,195.23	824.18	15,361.63	32,347.16	—	336.67
FAIR RIVER . . . . .	113,274	217,236.46	—	39.27	50.00	14,563.61	107,033.24	1,215.96	40,893.62	50,083.96	3,376.81	—
CAMBRIDGE . . . . .	113,643	399,684.56	—	2,102.22	3,150.09	24,715.36	103,660.92	24,050.00	87,669.44	34,548.00	49,788.53	—
NEW BEDFORD . . . . .	112,597	158,350.32	1,125.18	767.46	2,070.15	22,758.00	74,091.00	23.00	18,114.41	39,442.03	—	—
SOMERVILLE . . . . .	103,908	223,393.79	790.74	1,280.00	84.50	43,418.71	120,604.54	117.33	17,701.01	39,396.96	—	—
LYNN . . . . .	102,320	231,813.02	1,070.67	301.37	596.34	35,729.53	131,701.61	2,277.60	1,273.70	58,862.20	—	—
LOWELL . . . . .	100,234	126,937.24	—	903.35	644.25	4,643.93	44,788.00	—	37,812.51	36,145.09	—	—
LAWENCE . . . . .	85,068	76,437.36	—	612.00	15,000.18	15,000.18	23,261.59	—	14,662.97	22,920.62	—	—
QUINCY . . . . .	71,983	278,481.76	—	—	485.50	12,599.12	75,760.17	—	16,948.68	27,127.67	155,620.62	—
NEWTON . . . . .	65,276	271.90	271.90	614.97	155.00	632.34	7,992.08	886.66	8,400.98	11,307.98	—	—
BROCKTON . . . . .	63,797	101,504.66	177.17	8,189.70	184.87	16,389.00	42,166.71	888.29	8,406.34	25,077.85	—	24.64
MEDFORD . . . . .	59,714	83,088.53	—	164.10	273.00	2,369.80	54,447.29	568.37	10,564.78	14,701.19	—	—
MALDEN . . . . .	58,036	117,653.22	1,006.38	6,445.71	302.42	18,666.46	75,696.03	—	11,966.63	14,339.59	—	—
HOLYOKE . . . . .	56,537	157,875.26	15.73	1,909.47	60.00	12,949.73	100,763.47	1,218.75	24,622.27	56,355.84	—	—
PITTSFIELD . . . . .	49,677	103,775.53	47.35	2.56	1,005.86	7,586.46	68,055.86	—	6,050.31	22,757.53	269.60	—
HAVERHILL . . . . .	48,710	225,996.53	1,173.20	32,729.65	439.00	6,158.21	68,446.98	—	20,032.16	31,753.03	65,264.30	—
EVERETT . . . . .	48,424	128,021.22	—	—	810.00	49,709.18	52,895.55	5,964.35	1,959.23	16,682.91	—	—
CHELSEA . . . . .	45,816	168,002.48	—	—	1,573.75	33,394.01	103,853.40	—	14,570.62	14,610.70	—	—
CHICPEE . . . . .	43,930	105,607.61	—	544.47	—	28,645.50	60,301.51	—	12,827.35	3,288.78	—	—
SALEM . . . . .	43,353	142,644.83	670.60	3,685.25	75.00	21,752.35	73,518.66	1,715.54	16,133.23	25,091.60	—	2.60
FITCHBURG . . . . .	40,692	213,087.98	—	540.85	677.28	11,307.13	61,823.69	1,036.00	14,366.22	17,648.20	105,677.61	11.00
WALTHAM . . . . .	39,247	104,658.01	14.00	1,194.72	488.14	11,975.96	53,783.13	3,131.34	16,380.52	19,487.35	—	2.85
TAUNTON . . . . .	37,355	32,154.58	1,664.46	81.05	160.00	8,294.92	12,169.97	—	3,582.08	6,202.10	—	—
REVERE . . . . .	35,680	53,399.71	—	—	—	2,560.20	33,120.72	646.67	8,093.59	8,978.53	—	—
BEVERLY . . . . .	25,086	116,145.33	160.25	5,316.00	—	17,352.69	66,733.16	1,773.03	11,233.25	13,576.95	—	—
NORTHAMPTON . . . . .	24,381	28,632.75	178.08	203.05	—	6,486.44	13,493.81	307.33	1,460.07	6,503.97	—	—
GLOUCESTER . . . . .	24,204	47,784.69	—	319.70	116.00	10,530.07	29,510.36	2,005.41	2,005.41	4,885.12	—	—
MELROSE . . . . .	23,170	24,577.68	—	—	610.62	5,080.71	10,666.00	170.67	503.33	8,211.64	—	5.61
LEOMINSTER . . . . .	21,810	1,543.54	—	63.30	—	8,981.51	32,606.16	—	4,707.05	15,876.84	—	—
ATTLEBORO . . . . .	21,769	250.00	—	—	6.00	26,660.90	69,720.15	—	7,777.06	9,948.76	—	—
NORTH ADAMS . . . . .	21,621	46,064.92	184.00	5,713.24	—	6,030.39	22,753.96	209.34	1,428.57	9,948.76	59,678.72	—
PEABODY . . . . .	21,345	84,147.15	—	—	467.70	5,570.80	7,536.41	—	2,260.32	6,408.41	—	—
WESTFIELD . . . . .	19,775	30,947.14	228.30	376.56	669.05	4,039.85	16,400.40	—	2,537.95	6,893.88	—	2.50
WOBURN . . . . .	19,434	56,750.53	60	3.80	—	5,240.89	37,341.86	—	5,534.83	7,968.50	—	—
GARDNER . . . . .	19,399	15,736.64	6,285.55	1,533.19	100.10	10,521.31	20,428.67	—	2,533.59	10,334.23	—	—
MALBOROUGH . . . . .	15,587	27,343.24	—	16.00	107.40	7,036.94	12,353.65	—	—	7,829.25	—	—
NEWBURYPORT . . . . .	15,084	36,792.85	—	335.00	136.00	3,831.30	25,774.05	—	1,435.68	5,061.09	—	49.05
39 Cities	2,940,335	\$7,211,580.37	\$23,970.87	\$149,318.47	\$43,327.69	\$860,021.79	\$3,244,281.42	\$27,509.67	\$993,669.55	\$1,100,307.60	\$762,375.10	\$6,798.21

\* Includes Child Welfare Division, \$5,452.45; Steamers "Hibbard" and "O'Meara," \$586.50; Administration, \$54.74.

\* Includes \$4 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . .	781,188	\$92,080.95	\$82,078.00	\$7,756.75	\$1,513.20	\$733.00
WORCESTER .	195,311	27,486.73	24,387.90	2,353.25	—	745.58
SPRINGFIELD .	149,900	10,680.50	9,408.00	851.00	288.00	133.50
FALL RIVER .	115,274	25,962.90	24,189.00	1,111.50	—	662.40
CAMBRIDGE .	113,643	14,602.75	12,462.75	2,125.00	—	15.00
NEW BEDFORD .	112,597	15,709.58	12,750.50	2,934.50	—	24.58
SOMERVILLE .	103,908	16,000.38	12,524.08	2,850.75	—	625.55
LYNN . . .	102,320	13,900.44	9,809.50	3,166.82	167.00	757.12
LOWELL . . .	100,234	14,918.50	13,999.00	883.50	—	36.00
LAWRENCE . .	85,068	2,556.25	2,146.00	410.25	—	—
QUINCY . . .	71,983	3,170.75	3,007.00	63.75	100.00	—
NEWTON . . .	65,276	2,575.00	2,079.00	325.00	—	171.00
BROCKTON . .	63,797	6,543.39	5,718.00	619.50	—	205.89
MEDFORD . . .	59,714	6,549.85	6,375.85	120.00	—	54.00
MALDEN . . .	58,036	4,789.50	4,697.00	92.50	—	—
HOLYOKE . . .	56,537	7,121.20	7,121.20	—	—	—
PITTSFIELD . .	49,677	5,549.56	2,194.00	536.00	150.00	2,669.56
HAVERHILL . .	48,710	4,958.57	3,880.00	1,028.25	50.32	—
EVERETT . . .	48,424	4,188.38	3,209.00	879.38	100.00	—
CHELSEA . . .	45,816	5,321.50	4,013.00	1,226.50	—	82.00
CHICOPEE . . .	43,930	2,715.50	1,949.00	741.50	—	25.00
SALEM . . . .	43,353	4,726.50	4,059.00	567.50	100.00	—
FITCHBURG . .	40,692	7,518.50	6,162.00	1,056.50	300.00	—
WALTHAM . . .	39,247	1,294.50	942.00	152.50	200.00	—
TAUNTON . . .	37,355	2,045.50	1,713.00	142.50	190.00	—
REVERE . . . .	35,680	5,539.00	4,947.50	591.50	—	—
BEVERLY . . .	25,086	1,736.00	1,371.00	265.00	100.00	—
NORTHAMPTON .	24,381	391.33	350.00	—	41.33	—
GLOUCESTER . .	24,204	3,860.00	3,043.50	536.50	—	280.00
MELROSE . . .	23,170	2,424.87	2,392.00	32.87	—	—
LEOMINSTER . .	21,810	1,265.32	689.00	225.50	287.32	63.50
ATTLEBORO . .	21,769	589.00	424.00	165.00	—	—
NORTH ADAMS .	21,621	667.00	490.00	137.00	—	40.00
PEABODY . . .	21,345	1,047.75	894.00	153.75	—	—
WESTFIELD . .	19,775	1,747.43	1,129.00	160.00	—	458.43
WOBURN . . . .	19,434	1,850.00	728.00	1,122.00	—	—
GARDNER . . .	19,399	740.50	730.00	10.50	—	—
MARLBOROUGH .	15,587	3,966.33	3,084.00	9.00	187.25	686.08
NEWBURYPORT .	15,084	2,855.00	2,604.00	210.00	—	41.00
39 Cities . .	2,940,335	\$331,646.71	\$283,749.78	\$35,613.32	\$3,774.42	\$8,509.19

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 7. Schools.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	781,188	\$294,009.04	\$72,832.90	\$170,947.68	\$3,166.80	\$47,061.66
WORCESTER . .	195,311	141,642.42	6,691.60	118,543.90	13,590.78	2,816.14
SPRINGFIELD .	149,900	213,645.42	4,958.64	106,195.34	140.17	102,351.27
FALL RIVER . .	115,274	20,283.13	724.20	18,517.95	124.15	916.83
CAMBRIDGE . .	113,643	39,324.33	5,103.69	2,681.86	240.09	31,298.69
NEW BEDFORD .	112,597	46,620.97	3,039.21	42,291.33	419.48	870.95
SOMERVILLE . .	103,908	24,454.19	10,925.22	12,790.21	—	738.76
LYNN . . . .	102,320	42,958.71	3,997.87	11,973.05	1,850.25	25,137.54
LOWELL . . . .	100,234	44,500.93	13,619.60	30,447.84	99.05	334.44
LAWRENCE . . .	85,068	3,878.97	739.73	2,576.52	562.72	—
QUINCY . . . .	71,983	17,201.74	4,518.48	10,146.49	34.86	2,501.91
NEWTON . . . .	65,276	97,106.12	5,829.23	10,252.87	1,140.31	79,883.71
BROCKTON . . .	63,797	9,879.24	6,597.02	2,207.65	—	1,074.57
MEDFORD . . .	59,714	35,621.46	5,978.44	6,889.10	40.58	22,713.34
MALDEN . . . .	58,036	2,036.93	—	99.35	585.94	1,351.64
HOLYOKE . . . .	56,537	10,135.89	557.64	5,872.06	109.52	3,596.67
PITTSFIELD . .	49,677	17,480.53	1,310.14	15,041.95	109.19	1,019.25
HAVERHILL . .	48,710	9,987.44	—	8,865.03	719.41	403.00
EVERETT . . . .	48,424	5,992.87	1,556.89	3,119.34	1,226.64	90.00
CHELSEA . . . .	45,816	3,182.38	460.71	848.04	555.10	1,318.53
CHICOPEE . . .	43,930	2,343.26	1,536.37	36.53	32.46	737.90
SALEM . . . . .	43,353	2,772.38	773.08	925.63	451.55	622.12
FITCHBURG . . .	40,692	29,008.38	679.34	13,643.49	49.65	14,635.90
WALTHAM . . . .	39,247	8,247.70	1,256.32	3,735.72	77.45	3,178.21
TAUNTON . . . .	37,355	31,211.45	3,055.56	27,988.56	9.34	157.99
REVERE . . . .	35,680	1,828.06	1,167.15	553.55	—	107.36
BEVERLY . . . .	25,086	13,020.32	669.21	9,930.22	122.73	2,298.16
NORTHAMPTON .	24,381	28,383.98	562.28	20,530.85	155.17	7,135.68
GLOUCESTER . .	24,204	302.75	—	115.00	181.63	6.12
MELROSE . . . .	23,170	4,786.55	3,571.23	1,005.32	33.39	176.61
LEOMINSTER . .	21,810	2,147.24	—	1,971.08	43.62	132.54
ATTLEBORO . .	21,769	1,931.21	1,176.87	189.75	399.74	164.85
NORTH ADAMS . .	21,621	4,149.05	—	3,891.26	58.96	198.83
PEABODY . . . .	21,345	2,137.32	1,546.11	316.24	32.49	242.48
WESTFIELD . . .	19,775	31,590.28	892.06	17,029.15	7.95	13,661.12
WOBURN . . . .	19,434	6,736.18	6,480.88	—	4.57	250.73
GARDNER . . . .	19,399	15,107.80	639.89	13,625.76	147.15	695.00
MARLBOROUGH .	15,587	10,667.74	10,398.71	125.18	80.35	63.50
NEWBURYPORT .	15,084	3,871.42	—	2,590.02	81.40	1,200.00
39 Cities . . .	2,940,335	\$1,280,185.78	\$183,846.27	\$698,510.87	\$26,684.64	\$371,144.00



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 8. Libraries.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Fines, Rentals and Sales	C Miscella- neous
BOSTON . . . . .	781,188	\$23,045.38	\$22,537.66	\$507.72
WORCESTER . . . . .	195,311	3,208.74	3,175.78	32.96
SPRINGFIELD . . . . .	149,900	—	—	—
FALL RIVER . . . . .	115,274	1,661.22	1,661.22	—
CAMBRIDGE . . . . .	113,643	1,216.00	1,216.00	—
NEW BEDFORD . . . . .	112,597	983.74	983.74	—
SOMERVILLE . . . . .	103,908	1,987.51	1,987.51	—
LYNN . . . . .	102,320	1,937.00	1,937.00	—
LOWELL . . . . .	100,234	416.34	416.34	—
LAWRENCE . . . . .	85,068	760.92	759.67	1.25
QUINCY . . . . .	71,983	2,963.75	2,850.99	112.76
NEWTON . . . . .	65,276	9,569.38	9,287.04	282.34
BROCKTON . . . . .	63,797	1,966.06	1,966.06	—
MEDFORD . . . . .	59,714	1,979.27	1,969.77	9.50
MALDEN . . . . .	58,036	2,225.60	2,225.60	—
HOLYOKE . . . . .	56,537	—	—	—
PITTSFIELD . . . . .	49,677	—	—	—
HAVERHILL . . . . .	48,710	1,295.95	1,294.95	1.00
EVERETT . . . . .	48,424	1,182.49	1,181.98	.51
CHELSEA . . . . .	45,816	525.68	521.49	4.19
CHICOPEE . . . . .	43,930	587.59	573.27	14.32
SALEM . . . . .	43,353	813.27	800.03	13.24
FITCHBURG . . . . .	40,692	632.10	632.10	—
WALTHAM . . . . .	39,247	1,411.33	1,313.63	97.70
TAUNTON . . . . .	37,355	483.62	353.30	130.32
REVERE . . . . .	35,680	231.45	231.45	—
BEVERLY . . . . .	25,086	274.74	269.74	5.00
NORTHAMPTON . . . . .	24,381	882.82	855.82	27.00
GLOUCESTER . . . . .	24,204	—	—	—
MELROSE . . . . .	23,170	923.25	923.25	—
LEOMINSTER . . . . .	21,810	1,002.66	1,002.66	—
ATTLEBORO . . . . .	21,769	792.00	783.59	8.41
NORTH ADAMS . . . . .	21,621	497.98	497.98	—
PEABODY . . . . .	21,345	—	—	—
WESTFIELD . . . . .	19,775	—	—	—
WOBURN . . . . .	19,434	225.05	221.35	3.70
GARDNER . . . . .	19,399	—	—	—
MARLBOROUGH . . . . .	15,587	135.90	135.90	—
NEWBURYPORT . . . . .	15,084	433.70	433.70	—
39 Cities . . . . .	2,940,335	\$66,252.49	\$65,000.57	\$1,251.92

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 9. Recreation.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . .	781,188	\$85,214.75	\$21,340.72	\$24,551.20	\$39,322.83	—
WORCESTER . .	195,311	10,766.88	572.18	10,194.70	—	—
SPRINGFIELD . .	149,900	49,637.31	2,503.42	46,630.34	503.55	—
FALL RIVER . .	115,274	29.50	29.50	—	—	—
CAMBRIDGE . .	113,643	3,969.32	50.00	2,851.00	1,015.82	\$52.50
NEW BEDFORD . .	112,597	2,320.75	562.50	—	1,758.25	—
SOMERVILLE . .	103,908	505.90	—	—	505.90	—
LYNN . .	102,320	13,271.27	1,467.22	11,804.05	—	—
LOWELL . .	100,234	4,042.70	3,522.70	520.00	—	—
LAWRENCE . .	85,068	730.00	540.00	—	—	190.00
QUINCY . .	71,983	190.00	190.00	—	—	—
NEWTON . .	65,276	1,628.25	—	321.55	1,306.70	—
BROCKTON . .	63,797	1,868.66	4.11	—	1,864.55	—
MEDFORD . .	59,714	—	—	—	—	—
MALDEN . .	58,036	—	—	—	—	—
HOLYOKE . .	56,537	249.18	25.28	223.90	—	—
PITTSFIELD . .	49,677	275.75	200.00	—	75.75	—
HAVERHILL . .	48,710	47.58	47.58	—	—	—
EVERETT . .	48,424	13,610.22	—	13,610.22	—	—
CHELSEA . .	45,816	18.76	18.76	—	—	—
CHICOPEE . .	43,930	—	—	—	—	—
SALEM . .	43,353	13,460.96	1,861.25	11,174.51	425.20	—
FITCHBURG . .	40,692	30.00	30.00	—	—	—
WALTHAM . .	39,247	157.50	157.50	—	—	—
TAUNTON . .	37,355	387.50	—	387.50	—	—
REVERE . .	35,680	—	—	—	—	—
BEVERLY . .	25,086	358.60	—	—	358.60	—
NORTHAMPTON . .	24,381	—	—	—	—	—
GLOUCESTER . .	24,204	2,024.70	829.50	907.00	288.20	—
MELROSE . .	23,170	108.60	—	—	108.60	—
LEOMINSTER . .	21,810	134.61	—	134.61	—	—
ATTLEBORO . .	21,769	100.00	100.00	—	—	—
NORTH ADAMS . .	21,621	—	—	—	—	—
PEABODY . .	21,345	—	—	—	—	—
WESTFIELD . .	19,775	—	—	—	—	—
WOBURN . .	19,434	—	—	—	—	—
GARDNER . .	19,399	2,985.93	5.00	—	2,980.93	—
MARLBOROUGH . .	15,587	—	—	—	—	—
NEWBURYPORT . .	15,084	—	—	—	—	—
39 Cities . .	2,940,335	\$208,125.18	\$34,057.22	\$123,310.58	\$50,514.88	\$242.50

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	E. ON TRUST AND INVESTMENT FUNDS										F Miscella- neous
		PUBLIC TRUST FUNDS					Investment Funds					
		On Deposits	On Taxes	On Special Assessments	Charity	School	Library	Cemetery (for General Care)	Other			
BOSTON . . .	\$1,790,201.37	\$10,700.71	\$794,757.05	\$99,516.37	\$42,574.61	\$29,953.31	\$26,482.02	\$614.39	\$660,594.77	\$54,203.39	\$804.55	
WORCESTER . . .	299,214.61	12,689.43	223,614.78	24,404.38	14,178.48	1,463.80	5,066.22	—	14,242.98	1,767.80	1,786.74	
SPRINGFIELD . . .	139,466.02	12,624.75	127,886.39	14,159.18	1,436.79	—	—	—	—	—	3,358.91	
FALL RIVER . . .	65,307.86	595.46	57,909.24	—	—	2,002.21	2,923.94	—	—	—	1,877.01	
CAMBRIDGE . . .	100,695.48	1,778.92	94,693.72	586.40	718.71	11.71	1,676.27	—	1,229.75	—	481.13	
NEW BEDFORD . . .	79,510.14	754.14	59,070.64	1,173.99	71.29	2,895.64	11,951.24	—	141.73	3,183.36	1,362.09	
SOMERVILLE . . .	73,578.98	952.77	67,337.59	1,056.51	145.13	317.10	1,193.67	—	847.46	546.23	1,196.25	
LYNN . . .	75,691.58	2,927.16	65,526.41	28.48	966.87	152.07	3,698.75	—	1,799.87	284.20	284.20	
LOWELL . . .	59,886.33	945.85	52,165.86	842.90	—	6.05	4,641.84	32.76	—	—	500.15	
LAWRENCE . . .	54,709.33	420.36	53,724.79	—	—	45.60	—	—	18.43	—	1,092.80	
QUINCY . . .	112,681.15	2,158.02	73,488.04	20,931.06	572.41	13,413.14	915.49	110.19	30,083.03	4,158.84	697.82	
NEWTON . . .	125,386.44	989.43	54,622.26	32,160.30	542.73	22.99	2,109.04	—	—	—	—	
BROCKTON . . .	62,072.79	1,080.42	50,556.39	4,412.52	4,601.17	—	1,422.29	—	1,207.84	—	—	
MEDFORD . . .	80,907.33	809.07	58,039.49	10,122.41	2,032.65	875.00	—	—	—	—	—	
MALDEN . . .	73,252.25	2,601.94	54,361.40	122.65	41.93	—	22,265.47	—	68.84	613.67	636.35	
HOLYOKE . . .	106,987.54	3,686.63	68,682.42	225.61	1,463.94	—	—	—	75.50	31,710.00	1,143.44	
PITTSFIELD . . .	41,939.40	691.74	36,541.72	4,532.91	—	—	—	—	—	233.03	233.03	
HAYVERHILL . . .	51,364.24	512.34	42,021.46	515.83	—	—	7,970.49	41.97	259.20	3,011.71	499.09	
LYVERETT . . .	36,652.30	941.52	40,334.72	1,591.95	105.92	3,978.08	4,212.03	—	400.00	—	—	
CHILMARK . . .	33,547.80	277.78	31,583.76	25.89	676.20	—	291.06	—	—	—	—	
CHICOPEE . . .	44,013.06	705.54	29,196.34	31.03	6,636.03	272.00	712.54	297.52	2,854.88	—	574.31	
SALEM . . .	43,825.33	1,198.99	23,062.58	1,254.70	13,690.92	252.81	2,202.93	1,540.00	2,212.54	—	—	
FITCHBURG . . .	44,111.15	465.51	30,324.22	6,892.54	1,080.56	—	1,852.79	186.89	—	4,298.18	—	
WALTHAM . . .	23,176.53	837.62	19,865.64	290.03	—	—	863.25	—	—	—	389.06	
TAUNTON . . .	23,582.67	—	32,746.92	1,427.61	—	—	1,794.18	—	—	—	324.14	
REVERLY . . .	92,189.32	607.49	13,894.46	2,774.11	263.86	172.77	4,400.37	—	—	—	76.26	
DEVERLY . . .	22,189.32	779.39	14,927.45	3.39	1,831.21	247.70	18,749.31	598.62	181.30	—	209.03	
NORTHAMPTON . . .	26,927.40	2,971.73	14,393.59	12,545.99	2,494.18	700.00	18,749.31	—	1,568.46	—	344.60	
GLOUCESTER . . .	22,127.36	1,139.25	28,442.91	7.69	3.32	61.92	143.64	47.38	471.28	23.36	235.33	
MELROSE . . .	43,152.31	513.65	11,120.09	610.94	16,407.95	105.00	56.87	—	2,769.73	281.62	380.74	
LEOMINSTER . . .	14,963.20	1,389.89	13,240.10	91.72	506.25	—	—	—	—	468.46	268.93	
ATTLEBORO . . .	40,055.98	303.15	12,834.14	134.74	33.98	—	43,74.02	—	—	—	358.00	
NORTH ADAMS . . .	13,824.14	188.93	15,885.20	91.72	—	—	—	—	—	—	268.93	
PEABODY . . .	18,809.37	491.67	23,246.09	185.70	2,889.92	104.67	—	56.78	56.77	—	1,887.47	
WESTFIELD . . .	24,395.01	529.16	17,309.34	—	—	571.22	4,913.02	40.09	—	—	11.66	
WOBURN . . .	26,482.97	549.63	10,345.02	1,624.25	—	249.66	720.61	10.01	43.57	268.30	358.00	
GARDNER . . .	12,531.57	191.65	11,641.82	125.57	408.38	586.76	3,906.53	—	—	1,012.42	5.73	
MARLBOROUGH . . .	13,655.29	162.57	7,659.74	—	487.13	—	—	—	3,606.92	—	—	
NEWBURYPORT . . .	17,521.07	—	—	—	—	—	—	—	—	—	—	
39 Cities	\$3,967,950.26	\$71,098.90	\$2,471,917.10	\$244,409.55	\$121,520.49	\$58,624.48	\$141,739.46	\$3,576.60	\$722,933.98	\$111,110.88	\$21,018.82	

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON .	\$71,048,628.78	\$51,545,154.75	\$1,553,312.82	\$82,628.50	\$3,510,488.32	\$13,079.10	\$438,667.32	\$471,945.43	\$2,678,067.39	\$7,610,029.88	\$73,517.39	\$3,071,737.88
WORCESTER .	13,167,304.55	10,024,315.72	79,947.60	8,872.20	\$67,859.61	259.02	233,253.37	154,476.06	896,669.50	768,803.37	51,378.69	329,469.51
SPRINGFIELD .	12,059,631.00	9,597,638.00	99,561.89	18,097.73	1,299,377.03	474.58	73,221.64	200,576.84	1,018,760.07	952,237.18	—	159,466.02
FALL RIVER .	5,626,419.01	4,469,632.58	93,780.33	4,907.62	705,059.15	4,190.59	—	83,514.53	309,590.95	344,622.73	27,407.00	115,122.09
CAMBRIDGE .	6,082,522.00	4,682,622.00	117,682.50	4,477.84	705,059.15	1,000	6,642.12	114,635.10	510,393.74	470,401.91	49,952.57	225,677.25
NEW BEDFORD .	5,881,123.66	4,474,395.73	28,723.33	8,395.04	239,704.35	2,868.21	—	78,858.66	281,759.61	344,186.47	39,449.45	109,380.68
SOMERVILLE .	5,471,063.23	3,573,212.60	53,746.33	3,167.11	327,492.06	—	3,361.68	86,137.98	302,313.46	501,801.12	57,833.96	82,758.98
LYNN .	6,923,543.20	4,420,326.91	109,457.37	10,337.22	359,617.57	—	47,013.83	91,444.81	185,965.07	320,087.47	25,304.02	55,351.95
LOWELL .	4,800,632.85	3,824,105.52	99,595.00	7,270.38	176,261.71	—	19,483.11	58,101.22	220,627.09	320,087.47	19,938.51	55,351.95
LAURENS .	3,606,070.90	3,676,489.42	122,152.92	3,387.66	119,994.42	4,536.88	77,496.06	60,405.98	353,594.56	383,105.26	27,529.32	159,348.57
QUINCY .	4,110,527.00	3,676,489.42	69,944.52	2,053.66	316,168.08	—	113,605.11	161,438.44	171,753.93	383,909.93	17,233.49	72,890.26
NEWTON .	4,940,698.73	3,827,541.87	34,045.00	1,308.19	88,728.43	—	27,157.93	78,333.64	273,903.05	249,038.94	37,396.46	71,158.96
BROCKTON .	3,805,300.36	2,761,487.12	33,796.79	2,451.32	89,007.82	—	51,037.02	65,498.63	146,479.01	216,042.80	24,849.94	92,059.99
MEDFORD .	3,302,416.62	2,569,608.75	33,146.00	2,139.36	106,909.63	—	42,557.72	53,281.39	151,056.33	192,452.86	—	106,957.54
MALDEN .	3,102,656.45	2,429,972.48	16,078.34	1,849.82	98,505.98	—	5,239.84	56,286.37	198,084.67	127,583.48	—	41,999.40
HOLYOKE .	4,444,425.83	2,586,532.29	57,212.50	3,128.37	151,370.77	40.00	4,956.37	51,105.74	142,094.63	142,221.84	87.50	66,449.34
PITTSFIELD .	2,559,319.23	1,957,395.31	43,615.46	2,599.16	129,091.55	—	4,424.67	54,369.79	268,533.34	170,221.84	16,301.10	50,614.35
HAVERHILL .	1,906,638.26	1,806,638.26	51,985.75	1,097.60	77,809.79	—	11,853.48	40,320.34	166,960.11	180,181.05	—	49,266.01
EVERETT .	2,495,782.99	2,452,032.32	32,568.75	2,361.44	246,854.13	—	8,484.07	22,597.12	186,251.50	168,003.29	—	33,547.80
CHELSEA .	2,366,298.81	1,783,117.78	44,628.68	1,949.04	101,767.44	233.88	8,484.07	22,597.12	186,251.50	168,003.29	—	33,547.80
SALISBURY .	2,575,348.54	1,834,186.99	24,512.82	2,566.50	139,640.73	92.33	6,639.33	25,741.91	124,450.44	535,612.97	3,933.74	44,013.06
FITCHBURG .	2,239,933.82	1,834,186.99	36,593.57	1,705.80	228,160.88	—	6,489.36	44,906.79	195,143.46	175,185.55	14,673.08	43,525.33
WALTHAM .	2,187,166.50	1,612,797.97	20,705.50	1,811.28	110,954.28	—	5,668.19	42,306.20	270,620.74	116,871.24	16,380.32	44,111.15
TAUNTON .	2,190,134.05	1,653,054.13	44,556.51	1,881.18	99,079.98	—	19,380.19	40,401.77	145,895.97	123,317.39	11,900.25	32,085.25
BEVERLY .	1,858,973.45	1,266,056.34	21,222.94	595.51	60,044.88	—	3,481.03	43,177.53	97,328.38	106,571.82	—	34,532.67
NORTHAMPTON .	1,612,815.10	1,401,017.55	15,072.20	888.35	137,558.82	335.38	17,515.90	34,398.82	142,195.20	76,261.70	14,573.92	22,189.32
GLoucester .	1,604,797.40	1,084,797.40	10,697.03	1,598.56	113,881.68	7.49	2,249.58	30,104.82	65,015.63	81,837.02	10,962.52	36,827.47
MELROSE .	1,610,563.56	1,165,784.27	2,477.00	480.00	66,120.27	—	37,735.45	44,472.65	49,496.88	86,797.09	18,286.55	22,127.96
LYNNHURST .	1,514,803.08	1,758,485.20	18,428.66	804.15	64,517.60	—	6,693.85	22,324.20	77,780.94	168,200.70	783.16	43,152.91
ATLANTIC .	1,083,931.44	720,638.52	7,573.80	222.92	62,525.54	—	2,890.12	25,724.38	123,048.40	99,357.19	13,337.17	46,809.16
NORTH ADAMS .	1,092,088.46	818,034.42	12,054.25	1,074.00	65,923.52	—	959.94	25,320.99	54,953.52	105,362.63	6,440.72	13,824.14
PEABODY .	1,398,921.14	798,183.41	12,203.07	1,615.05	19,082.66	153.66	3,670.27	20,977.09	119,361.01	486,260.81	5,226.66	18,809.37
WESTFIELD .	1,080,871.51	758,253.70	12,967.42	1,377.78	59,316.23	—	3,274.66	20,221.67	71,266.44	77,708.60	13,719.64	26,482.97
WOBURN .	1,030,571.55	758,253.70	12,349.52	573.00	45,291.15	—	8,333.57	21,013.43	77,896.54	72,570.52	17,171.20	12,531.57
GARDNER .	714,316.00	521,826.80	12,819.32	101.00	29,238.90	—	917.54	10,573.76	63,302.46	53,708.80	1,869.83	14,156.90
MARLBOROUGH .	651,953.63	450,812.91	12,896.85	759.13	60,538.80	—	302.57	13,166.56	73,395.23	62,480.51	1,800.00	17,521.07
NEWBURYPORT .	\$200,937,636.31	\$146,994,386.50	\$3,136,090.40	\$189,613.42	\$10,716,039.67	\$29,224.89	\$1,358,758.48	\$2,629,405.87	\$10,735,306.13	\$18,848,236.23	\$606,492.61	\$5,654,082.11

\* Includes \$49,86 from administration of trust funds.

\* Includes \$31.61 from administration of trust funds.



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## DIVISION C

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### PAYMENTS FOR MAINTENANCE AND INTEREST

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TABLE VII. — *Maintenance of Departments.*  
1. *General Government.*

Cities.	Population of 1930	A Total Ex- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
Boston	781,188	\$1,964,615.91	\$83,043.75	\$83,881.35	\$878,344.14	\$721,146.58	\$198,200.09
Worcester	195,311	369,767.87	11,629.97	21,622.50	162,517.66	133,856.23	40,161.61
Springfield	149,900	376,099.57	2,043.19	10,408.19	169,302.85	113,131.97	81,213.37
Fall River	115,274	162,005.84	2,155.33	3,214.36	78,521.47	50,868.01	27,446.67
Cambridge	113,643	276,820.42	17,802.91	23,030.03	97,062.46	94,688.33	44,236.69
New Bedford	112,597	180,402.74	7,292.16	12,208.14	62,775.04	63,432.80	34,694.60
Somerville	103,908	221,365.91	13,804.64	22,936.31	92,282.14	74,481.53	14,861.29
Lynn	102,320	167,487.11	5,687.50	8,862.09	72,087.49	66,080.31	17,708.18
Lowell	100,234	213,348.49	7,248.00	13,168.11	79,360.54	89,863.66	23,708.18
Lawrence	85,088	142,293.58	—	16,011.36	59,530.86	51,602.46	15,148.90
Quincy	71,983	154,513.47	6,574.20	9,527.87	75,675.96	49,464.77	13,270.67
Newton	65,276	177,232.66	526.20	13,041.17	63,683.11	72,702.43	27,269.75
Brockton	63,797	133,344.69	1,050.68	6,337.61	60,466.17	45,402.97	20,027.26
Malden	59,714	122,419.83	7,358.13	7,620.96	46,480.34	43,658.36	17,322.04
Malden	58,036	87,238.21	3,628.05	6,173.61	44,469.21	30,973.14	1,994.20
Holyoke	56,537	132,674.85	9,555.63	7,000.95	51,859.83	48,727.80	24,130.64
Pittsfield	49,677	80,899.36	1,629.96	2,698.00	38,967.02	32,567.46	5,036.92
Haverhill	48,710	86,822.76	—	10,460.45	38,699.06	24,658.36	13,004.89
Everett	48,424	111,327.40	10,453.27	8,651.51	51,414.91	37,322.96	3,484.75
Chelsea	45,816	86,572.93	7,010.10	6,195.47	30,493.08	25,096.30	17,777.98
Chelsea	43,920	90,472.77	891.45	4,446.36	47,105.61	22,230.85	15,798.50
Chicopee	43,353	94,499.71	8,101.29	6,986.74	40,529.18	33,266.66	5,615.91
Salem	40,692	121,733.53	4,124.33	4,045.45	33,495.26	29,248.86	7,041.53
Fitchburg	39,214	69,931.76	4,877.47	7,736.13	38,003.83	56,563.80	14,552.30
Waltham	37,355	93,312.82	4,566.08	4,740.95	33,799.87	21,809.83	5,015.03
Taunton	35,080	63,772.60	4,413.78	9,788.04	53,656.50	22,452.08	5,002.42
Beverly	25,086	48,067.46	3,240.49	4,441.11	29,948.88	16,297.11	4,479.14
Northampton	24,381	75,649.02	106.08	3,242.20	20,493.00	19,929.39	9,369.32
Gloucester	24,201	79,423.89	1,984.95	8,431.86	37,913.45	33,680.20	7,834.16
Melrose	23,170	35,649.72	1,963.48	4,521.99	18,471.43	6,161.68	3,115.86
Leominster	21,810	49,397.79	2,279.20	4,359.30	20,678.25	18,995.18	3,115.86
Attleboro	21,769	45,812.70	142.50	3,388.04	22,024.61	2,678.95	2,678.95
North Adams	21,621	58,119.89	3,112.99	3,895.33	27,180.52	11,589.60	12,741.96
Peabody	19,735	40,733.62	1,666.37	3,389.03	21,040.14	11,476.94	3,161.12
Westfield	19,434	46,876.24	1,116.55	2,500.96	21,422.08	15,786.39	6,050.26
Woburn	19,399	30,237.83	2,223.24	3,086.86	14,009.45	8,078.78	2,839.50
Gardner	15,587	37,806.56	4,139.49	2,379.81	18,115.54	9,446.63	3,725.09
Marlborough	15,084	24,783.64	441.70	1,332.19	13,947.50	5,727.81	3,334.94
Newburyport	15,084	24,783.64	441.70	1,332.19	13,947.50	5,727.81	3,334.94
39 Cities	2,940,335	\$6,433,680.58	\$239,285.05	\$375,223.70	\$2,797,226.13	\$2,256,324.87	\$765,620.83

TABLE VII. — *Maintenance of Departments — Continued.*  
*I D. Financial Departments of General Government.*

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	\$878,344.14	\$84,924.40	\$74,102.14	\$247,900.89	\$381,995.48	\$33,710.89	\$55,710.34
WORCESTER	162,517.56	25,835.16	177,936.19	—	48,698.79	6,445.22	3,602.20
SPRINGFIELD	169,302.85	27,776.99	25,201.33	49,734.70	62,618.58	547.22	3,434.03
FALL RIVER	78,521.47	8,330.37	10,769.10	16,330.95	19,097.43	—	23,993.62
CAMBRIDGE	97,062.46	14,082.46	143,358.61	—	29,241.39	5,320.00	5,060.00
NEW BEDFORD	62,775.04	10,394.66	130,707.50	—	17,497.37	3,161.51	1,014.00
SOMERVILLE	92,282.14	13,834.94	145,907.06	—	25,045.35	4,117.92	3,376.87
LYNN	72,087.49	11,166.95	11,606.27	25,027.30	22,403.01	675.00	1,208.96
LOWELL	79,360.54	10,576.11	133,072.55	—	20,149.36	5,167.76	10,394.76
LAWRENCE	59,530.86	9,650.87	9,449.36	18,563.33	14,071.50	2,955.24	4,840.56
QUINCY	75,675.96	13,556.81	11,221.56	22,705.29	26,668.34	290.39	1,233.57
NEWTON	63,683.11	18,162.30	124,675.78	22,107.07	19,828.70	309.69	706.64
BROCKTON	60,466.17	8,334.88	7,922.82	17,948.99	14,076.58	1,262.64	1,044.00
MALDEN	46,480.34	7,947.56	4,647.60	17,948.99	14,076.58	79.45	1,780.16
HOLYOKE	51,859.83	8,070.21	18,257.70	15,847.50	18,479.15	1,231.25	865.00
PITTSFIELD	38,967.02	5,541.83	8,946.41	11,170.82	16,899.46	961.75	485.00
HAVERHILL	38,699.06	10,477.39	11,925.98	14,096.50	14,411.23	1,492.68	706.51
EVERETT	51,414.91	8,962.79	9,889.85	16,492.88	14,411.23	1,136.56	521.60
CHELSEA	30,493.08	3,715.63	14,320.79	20,444.08	11,026.41	1,240.25	190.00
CHICOPEE	47,105.61	7,494.55	5,496.80	10,411.44	12,526.96	340.89	1,171.75
SALEM	40,529.18	5,961.93	5,762.31	—	16,880.86	227.50	915.72
FITCHBURG	33,495.26	6,695.28	14,316.32	—	10,715.43	1,172.75	595.00
WALTHAM	38,003.83	8,331.00	117,330.72	—	11,614.00	34.35	2,193.33
TAUNTON	33,799.87	4,966.64	113,559.63	—	11,614.00	668.47	1,461.13
REVERE	53,656.50	7,111.15	9,868.73	27,169.94	12,055.34	164.00	375.00
BERLYN	29,943.00	3,940.69	5,001.82	7,225.54	12,099.95	400.00	405.00
NORTHAMPTON	20,498.88	5,546.86	2,929.85	5,486.33	5,940.24	190.60	405.00
GLOUCESTER	37,918.45	7,609.71	6,589.87	8,996.63	12,415.39	881.85	1,425.00
MELROSE	31,393.29	8,369.78	5,520.86	7,951.71	9,079.99	74.50	396.45
LEOMINSTER	18,471.43	4,024.35	3,245.86	4,423.04	5,758.80	338.42	680.96
ATLANTIC	20,678.25	2,888.11	4,031.06	6,115.97	6,921.08	35.80	686.23
NORTH ADAMS	22,024.61	4,126.84	1,913.50	9,279.47	7,099.93	200.52	566.82
PEABODY	27,180.52	4,084.81	3,406.36	9,279.47	9,525.90	333.98	550.00
WESTFIELD	21,040.14	3,392.99	11,076.36	6,592.82	6,101.37	274.42	195.00
WORCEN	21,422.08	4,122.36	3,814.32	6,592.82	5,987.26	450.32	525.00
GARDNER	14,009.45	2,768.09	1,714.22	4,608.25	4,333.89	525.00	—
MARLBOROUGH	18,115.54	4,648.01	17,330.86	—	5,277.77	472.65	386.25
NEWBURYPORT	13,947.00	2,435.80	15,234.53	—	5,084.47	996.97	195.23
39 Cities	\$2,797,226.13	\$407,697.62	\$610,592.93	\$582,514.94	\$982,927.20	\$77,888.41	\$135,605.03

<sup>1</sup> Treasurer and collector.

TABLE VII. — Maintenance of Departments — Continued.  
*1 E. Other General Departments of General Government.*

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super-Intendent of Buildings	Election and Registration	Miscellaneous
Boston	\$721,146.58	\$189,208.02	\$41,516.30	\$6,235.11	\$75,719.95	—	\$20,649.66	\$283,628.19	\$110,424.46
Worcester	133,836.23	14,854.54	18,004.15	2,500.00	—	\$28,367.12	22,059.63	38,367.54	5,948.14
Springfield	113,131.97	17,955.94	20,642.96	80.00	5,439.03	—	22,589.45	31,620.62	12,383.97
Fall River	50,868.01	12,185.88	9,097.40	3,997.95	5,243.83	9,247.47	1,067.26	3,711.31	10,234.86
Cambridge	94,688.33	4,990.65	18,731.61	3,297.95	—	12,002.17	9,685.19	34,556.27	6,424.49
New Bedford	63,432.80	4,500.00	18,685.81	3,355.01	—	23,799.85	6,098.45	9,450.72	542.96
Somerville	67,481.53	5,565.25	15,266.23	7,011.25	—	17,649.11	7,719.34	20,321.87	3,948.48
Lynn	66,080.31	12,235.86	7,709.91	1,975.56	—	13,523.02	8,538.72	22,000.61	2,072.19
Lowell	89,863.66	18,368.77	9,065.95	1,975.56	—	15,748.70	6,161.34	29,721.90	8,821.44
Lawrence	51,602.46	4,847.36	9,984.49	1,756.98	7,308.40	18,283.08	3,145.81	21,043.30	5,863.11
Quincy	49,464.77	4,420.88	7,080.88	784.62	—	31,663.42	8,403.63	7,764.22	1,914.76
Newton	72,702.43	10,683.75	11,885.95	386.70	—	17,466.92	4,877.77	8,801.36	1,250.07
Brockton	45,462.97	5,370.73	7,696.12	2,371.29	—	11,674.85	—	9,419.10	4,713.66
Medford	43,638.36	7,548.39	7,911.07	2,387.66	11,742.48	8,681.62	3,057.48	10,464.21	100.00
Malden	30,973.14	2,944.46	5,200.00	2,387.66	8,061.70	7,335.41	933.20	8,135.91	193.07
Holyoke	48,727.80	3,839.34	6,640.74	4,201.93	—	6,408.11	—	5,699.67	1,004.86
Pittsfield	32,567.46	1,532.90	7,308.47	1,267.28	1,655.00	13,990.25	2,270.62	8,537.85	804.03
Haverhill	24,658.36	2,863.00	6,422.24	2,441.00	—	7,786.38	—	6,140.38	1,387.50
Everett	37,322.96	2,190.33	7,704.50	2,200.24	—	7,762.07	—	5,407.43	—
Chelsea	25,096.30	2,797.40	4,912.98	1,806.79	—	10,176.60	1,257.90	4,999.49	4,810.47
Chicopee	22,230.85	2,341.58	4,912.98	1,972.02	7,875.82	2,988.08	4,125.61	4,268.73	259.50
Salem	33,266.66	3,598.78	6,451.40	1,972.02	—	10,988.22	2,155.00	5,686.03	6,667.82
Shrewsbury	29,248.86	3,247.19	4,833.93	1,650.00	—	2,682.44	2,524.65	7,812.21	100.00
Fitchburg	56,563.80	22,989.91	6,697.62	1,379.20	—	8,440.85	—	2,608.38	100.00
Waltham	21,809.83	1,099.33	6,424.00	1,367.20	3,813.32	8,440.85	—	4,058.90	49.25
Taunton	22,452.08	3,932.51	3,557.02	1,735.00	4,400.00	3,264.82	—	2,726.42	—
Revere	21,688.56	2,265.50	5,895.09	1,119.00	—	4,864.59	—	4,623.20	35.50
Beverly	16,297.11	1,480.60	6,106.50	1,119.00	—	4,234.85	—	1,968.08	446.48
Northampton	19,929.39	2,713.07	6,420.61	1,902.16	14,159.36	9,212.49	—	1,815.22	2.00
Gloucester	33,680.20	2,366.90	5,526.92	—	—	4,809.85	—	3,450.10	15.00
Melrose	16,161.68	2,334.48	2,009.98	605.50	6,806.23	5,212.42	—	701.10	—
Leominster	18,995.18	1,051.85	3,326.73	—	4,646.01	—	—	3,972.67	—
Attleboro	19,568.60	1,498.51	5,149.23	—	—	—	—	2,012.97	—
North Adams	11,189.09	3,656.47	3,559.95	—	4,799.37	—	—	2,798.56	—
Peabody	9,440.03	940.03	3,724.57	—	4,440.08	1,309.42	—	2,715.63	75.00
Westfield	11,476.94	2,823.10	4,415.23	—	—	900.34	—	2,599.35	—
Worcester	15,786.39	2,823.10	4,415.23	—	—	1,777.19	—	2,082.93	—
Woburn	9,078.78	2,061.68	2,326.13	—	—	—	—	—	—
Gardner	9,446.63	1,980.12	3,089.97	200.00	—	—	—	—	—
Marlborough	5,727.81	957.21	2,487.67	—	—	—	—	—	—
Newburyport	—	—	—	—	—	—	—	—	—
39 Cities	\$2,256,324.87	\$397,242.27	\$326,964.09	\$52,989.45	\$166,170.58	\$337,296.13	\$137,320.71	\$645,826.53	\$192,515.11



TABLE VII. — *Maintenance of Departments — Continued.*  
*2. Protection of Persons and Property.*

Cities.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON . . . . .	781,188	\$8,694,645.17	\$4,859,965.76	\$3,416,539.07	\$18,166.84	\$365,235.28	\$29,339.87	\$5,398.35
WORCESTER . . . . .	195,311	1,758,519.69	880,221.76	791,399.83	3,852.31	58,405.16	23,620.63	1,020.00
SPRINGFIELD . . . . .	149,900	1,679,629.29	726,256.43	822,344.60	707.23	47,999.73	42,296.30	25.00
FALL RIVER . . . . .	115,274	678,963.81	340,515.68	322,996.65	131.76	10,774.73	4,544.99	—
CAMBRIDGE . . . . .	113,643	1,124,546.77	559,316.47	458,351.87	3,325.06	22,030.65	19,161.21	62,361.51
NEW BEDFORD . . . . .	112,597	815,172.04	412,522.28	364,250.61	859.06	23,448.11	13,717.97	374.01
SOMERVILLE . . . . .	103,908	793,090.03	358,149.46	362,450.55	1,336.00	16,144.62	12,621.21	42,388.19
LYNN . . . . .	102,320	779,395.75	312,276.61	410,983.57	3,342.43	13,713.15	31,920.24	8,159.75
LOWELL . . . . .	100,234	712,334.64	320,690.06	360,633.95	1,111.32	20,529.64	9,269.67	100.00
LAWRENCE . . . . .	85,068	534,480.95	248,640.83	263,189.32	2,499.11	13,102.55	2,498.66	4,550.43
QUINCY . . . . .	71,983	551,185.25	261,501.77	240,055.69	2,231.47	12,631.56	13,544.38	100.00
NEWTON . . . . .	63,797	576,486.83	178,943.04	253,977.65	428.21	14,419.49	35,990.28	1,568.50
BROCKTON . . . . .	59,714	392,850.17	172,078.01	196,027.79	350.92	8,132.27	13,938.54	10,669.58
MALDEN . . . . .	58,037	444,320.55	193,310.51	227,557.10	1,322.81	12,130.69	9,999.44	—
HOLYOKE . . . . .	50,577	408,231.47	204,766.50	279,428.42	380.25	7,748.74	5,918.56	—
FITZFIELD . . . . .	48,677	258,398.01	125,610.10	135,007.44	760.00	9,365.55	2,858.83	—
HAVERHILL . . . . .	48,424	327,913.08	161,742.61	185,007.44	122.11	7,128.73	8,386.15	—
EVERETT . . . . .	45,816	420,908.57	135,306.15	167,598.54	383.89	7,768.16	363.50	7,470.04
CHELSEA . . . . .	43,930	251,916.94	101,351.90	142,910.54	—	6,441.06	1,158.44	25.00
SALEM . . . . .	43,353	309,642.02	136,897.79	139,699.59	—	4,874.62	14,625.14	13,544.88
FITCHBURG . . . . .	40,692	241,701.86	88,630.35	137,151.32	451.68	7,891.74	5,939.36	1,667.41
WALTHAM . . . . .	39,247	248,611.86	104,388.35	104,915.77	1,369.68	7,272.79	7,702.03	22,963.24
TAUNTON . . . . .	37,355	231,741.96	99,011.77	116,038.00	—	3,251.40	6,024.83	7,415.96
REVERE . . . . .	35,680	196,406.48	72,817.86	110,638.35	—	6,722.01	439.57	5,728.69
BEVERLY . . . . .	25,086	258,979.74	103,645.67	131,777.87	—	5,248.81	5,056.28	13,251.11
NORTHAMPTON . . . . .	24,381	150,404.19	54,089.97	85,477.46	1,016.91	4,830.72	4,709.13	4,427.81
GLOUCESTER . . . . .	24,204	200,579.43	84,014.39	97,958.01	414.42	1,147.70	3,251.23	6.00
MELROSE . . . . .	23,170	176,692.11	72,979.41	94,644.41	318.97	5,492.09	3,442.69	226.83
LEOMINSTER . . . . .	21,810	101,414.30	25,895.98	67,960.92	142.55	3,887.88	3,421.23	226.83
ATTLEBORO . . . . .	21,629	151,491.08	47,541.42	97,851.72	142.55	2,125.87	3,104.56	3,498.87
NORTH ADAMS . . . . .	21,261	117,537.84	54,310.48	56,444.33	349.78	2,404.68	529.70	759.36
PEABODY . . . . .	19,745	175,784.42	67,662.03	85,525.99	2,301.84	16,366.72	2,788.97	10.00
WESTFIELD . . . . .	19,375	99,968.33	45,322.07	46,898.65	879.04	4,760.83	457.65	300.00
WOBURN . . . . .	19,434	76,283.72	41,057.27	56,066.25	—	2,458.15	3,137.10	—
GARDNER . . . . .	19,399	70,805.88	25,129.82	45,568.65	203.00	2,476.02	7,472.63	—
MALBOROUGH . . . . .	15,587	79,805.88	37,173.67	32,480.56	—	914.33	4,700.74	921.26
NEWBURYPORT . . . . .	15,084	76,755.63	36,244.24	33,975.06	—	—	—	—
39 Cities . . . . .	2,940,335	\$25,081,575.61	\$12,150,586.47	\$11,423,379.29	\$51,637.79	\$786,394.46	\$361,692.01	\$307,885.59

TABLE VII. — *Maintenance of Departments* — Continued.

## 2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$4,859,965.76	\$4,465,538.21	\$179,536.35	\$54,068.45	\$63,969.11	\$96,853.64
WORCESTER . .	880,221.76	824,879.78	16,018.47	6,019.47	7,695.23	25,608.81
SPRINGFIELD .	726,256.43	693,113.54	13,349.44	4,321.44	1,324.14	14,147.87
FALL RIVER . .	340,515.68	321,288.96	9,149.76	3,841.48	431.92	5,803.56
CAMBRIDGE . .	559,316.47	540,607.23	11,896.37	1,004.39	126.85	5,681.63
NEW BEDFORD .	412,522.28	396,546.51	7,107.97	2,188.82	790.66	5,888.32
SOMERVILLE . .	358,149.46	341,018.21	8,753.91	3,604.78	929.97	3,842.59
LYNN . . . . .	312,276.61	291,556.87	11,611.29	2,186.36	1,926.57	4,995.52
LOWELL . . . .	320,690.06	311,743.13	4,056.71	1,650.31	1,458.57	1,781.34
LAWRENCE . . .	248,640.88	238,154.65	3,638.39	1,397.04	1,601.74	3,849.06
QUINCY . . . .	261,501.77	247,793.16	8,642.30	921.37	1,381.47	2,763.47
NEWTON . . . .	283,961.29	266,565.05	9,499.50	3,303.29	1,616.40	2,977.05
BROCKTON . . .	178,943.04	165,833.11	5,699.84	1,330.32	2,533.04	3,546.73
MEDFORD . . . .	172,078.01	165,839.51	3,418.67	895.55	367.67	1,556.61
MALDEN . . . .	193,310.51	181,604.40	6,223.65	1,393.02	1,565.28	2,524.16
HOLYOKE . . . .	204,766.50	194,294.58	7,214.18		259.02	2,998.72
PITTSFIELD . .	116,616.66	107,050.37	4,019.67	2,141.37	525.02	2,880.23
HAVERHILL . . .	125,610.10	119,293.93	3,676.77	814.80	260.86	1,563.74
EVERETT . . . .	161,742.61	156,279.51	2,269.45	592.76	761.85	1,839.04
CHELSEA . . . .	135,306.15	126,358.30	2,051.84	1,352.71	3,437.21	2,105.09
CHICOPEE . . .	101,381.90	96,048.83	2,877.38	1,081.08	60.02	1,314.59
SALEM . . . . .	136,897.79	131,522.48	2,247.84	1,351.83	452.82	1,322.82
FITCHBURG . . .	88,630.35	81,830.91	3,130.78	1,147.94	737.82	1,782.90
WALTHAM . . . .	104,388.35	98,379.46	2,699.82	1,251.69	840.15	1,217.23
TAUNTON . . . .	99,011.77	94,460.39	1,701.93	841.41	685.33	1,322.71
REVERE . . . . .	72,817.86	65,291.90	4,540.69	1,144.68	86.97	1,753.62
BEVERLY . . . .	103,645.67	97,050.17	3,237.65	739.48	666.08	1,952.29
NORTHAMPTON .	54,089.97	50,833.65	1,642.82	549.70	238.18	825.62
GLOUCESTER . .	84,014.39	73,222.43	6,916.18	1,460.46	370.57	2,044.75
MELROSE . . . .	72,979.41	69,266.67	2,621.76	—	—	1,090.98
LEOMINSTER . .	25,895.98	24,369.35	848.54	—	116.28	561.81
ATTLEBORO . . .	47,541.42	41,005.80	3,474.83	146.70	8.00	2,906.09
NORTH ADAMS . .	54,310.48	51,240.67	1,198.78	651.67	170.15	1,049.21
PEABODY . . . .	67,662.03	61,869.76	2,122.44	—	274.73	3,395.10
WESTFIELD . . .	45,322.07	42,346.79	1,727.56	189.65	165.67	892.40
WOBURN . . . .	41,057.27	38,296.95	2,341.36	8.68	23.60	386.68
GARDNER . . . .	25,129.82	22,282.52	937.69	723.62	430.52	755.47
MARLBOROUGH .	37,173.67	33,614.80	1,339.81	1,076.68	296.38	846.00
NEWBURYPORT .	36,244.24	33,607.90	883.39	750.08	389.77	613.10
39 Cities	\$12,150,586.47	\$11,361,901.44	\$364,325.78	\$106,143.08	\$98,975.62	\$219,240.55

TABLE VII. — *Maintenance of Departments — Continued.*  
*& C. Fire Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,416,539.07	\$3,123,281.24	\$102,080.96	—	\$83,800.95	\$85,332.99	\$22,062.93
WORCESTER	791,399.83	739,592.19	15,739.32	—	11,147.60	6,097.68	18,823.04
SPRINGFIELD	862,344.60	818,217.19	14,526.97	—	11,241.24	3,157.17	5,202.03
FALL RIVER	322,996.65	283,141.77	27,621.26	—	7,743.14	3,638.64	951.84
CAMBRIDGE	448,351.87	442,992.80	5,851.89	—	4,740.32	2,020.07	2,746.79
NEW BEDFORD	364,250.61	347,304.14	3,702.68	—	8,028.72	3,208.87	2,006.20
SOMERVILLE	362,450.55	338,150.37	13,614.14	—	9,515.84	3,180.15	1,590.05
LYNN	410,983.57	395,001.56	6,990.83	—	5,882.27	2,845.73	263.18
LOWELL	360,633.95	316,019.02	26,123.10	—	7,343.62	9,230.16	1,918.05
LAWRENCE	263,189.32	244,796.10	8,320.92	—	3,048.48	3,320.62	1,643.20
QUINCY	240,055.69	222,887.50	8,243.41	—	4,245.42	1,632.66	1,632.66
NEWTON	241,687.56	210,983.97	12,151.50	—	3,046.70	5,547.55	2,129.97
BROCKTON	253,977.65	230,117.97	11,005.98	\$5,000.00	5,447.32	4,528.24	2,878.14
MEDFORD	196,027.79	186,554.27	3,973.72	—	2,768.48	1,808.47	922.85
MALDEN	227,557.10	212,102.56	8,701.69	—	2,650.17	3,162.28	940.40
HOLYOKE	279,428.42	245,300.68	7,029.40	13,984.00	5,993.80	5,549.79	1,570.75
PITTSFIELD	121,326.93	110,787.96	2,653.00	—	3,036.33	1,866.49	2,983.15
HAVERHILL	185,007.44	163,269.01	12,269.91	1,263.98	3,874.54	1,370.99	2,959.01
EVERETT	223,008.67	209,538.01	8,634.57	—	1,781.98	2,123.52	930.59
CHICPEE	167,968.57	155,724.93	3,255.70	—	2,232.42	4,152.22	131.30
CHICOPEE	142,910.54	132,567.23	4,734.41	—	2,328.55	1,328.55	1,540.22
SALEM	139,639.59	130,554.09	4,265.25	—	2,855.94	1,513.80	510.51
FITCHBURG	137,131.32	128,940.04	3,582.40	1,687.50	1,527.74	1,302.66	473.90
WALTHAM	104,915.77	95,300.35	3,861.73	—	1,930.43	1,627.15	833.10
TAUNTON	116,038.00	107,281.73	3,107.00	—	3,072.63	1,779.97	742.61
REVERLY	110,638.35	105,333.26	2,252.51	—	1,530.00	1,943.88	708.09
BEVERLY	131,277.87	119,487.14	6,024.33	—	1,604.43	1,857.41	604.32
GLoucester	85,747.46	78,723.52	2,936.80	—	1,878.71	1,369.69	994.54
NORTHAMPTON	97,058.01	83,261.54	3,335.25	—	1,584.22	1,355.60	790.65
MELROSE	94,644.41	78,930.80	3,330.62	9,320.00	1,438.76	1,333.60	745.74
LEMINSTER	67,960.92	43,602.74	4,694.09	16,236.00	1,546.30	1,786.50	607.24
ATTLEBORO	97,851.72	71,839.89	3,953.29	17,880.00	1,187.02	1,716.60	1,563.94
NORTH ADAMS	56,444.33	51,352.09	2,581.38	—	2,138.41	1,361.39	296.65
PEABODY	53,525.99	43,764.62	5,230.25	—	1,031.32	317.48	137.19
WESTFIELD	46,868.65	43,039.18	1,438.58	—	1,136.43	496.23	891.66
WOBURN	56,066.25	53,039.18	1,197.22	—	1,242.54	1,689.81	784.32
GARDNER	46,558.65	33,092.39	8,642.25	—	1,710.06	702.37	209.81
MARLBOROUGH	32,480.56	27,115.29	2,168.52	—	796.57	1,030.81	—
NEWBURYPORT	33,975.06	25,563.52	2,797.60	3,576.75	—	—	—
39 Cities	\$11,423,379.29	\$10,480,844.66	\$378,284.43	\$71,440.23	\$222,604.47	\$180,382.01	\$89,823.49



TABLE VII. — Maintenance of Departments — Continued.  
*2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$11,284.63	\$6,882.21	\$238,717.49	\$83,611.42	\$42,906.37	\$18,938.25	\$10,401.62	—	—	\$5,398.35	—
WORCESTER	—	3,852.31	23,968.52	12,542.06	21,894.58	8,735.89	14,884.74	—	—	1,020.00	\$25.00
SPRINGFIELD	—	707.23	44,439.01	823.88	12,676.84	3,275.30	38,921.00	\$100.00	—	—	—
FALL RIVER	—	131.76	1,900.00	3,619.10	5,255.63	—	4,384.99	160.00	—	—	—
CAMBRIDGE	—	3,325.08	11,485.25	—	10,545.40	3,718.21	15,443.00	—	\$60,361.51	—	2,000.00
NEW BEDFORD	356.82	1,306.24	7,038.03	7,760.24	8,629.84	6,858.99	6,858.98	—	—	124.01	250.00
SOMERVILLE	—	1,326.00	5,809.75	—	6,634.87	5,462.87	7,158.34	—	42,388.19	—	—
SOMERVILLE	—	2,342.42	5,807.22	—	7,905.93	3,492.84	4,666.91	—	29,819.49	—	—
LYNN	—	1,111.32	8,530.37	—	8,319.54	5,125.47	4,144.20	—	—	2,100.75	—
LOWELL	—	2,499.11	5,287.37	—	5,596.18	2,498.66	4,906.88	—	—	184.00	100.00
LAWRENCE	—	2,499.11	5,287.37	—	5,596.18	2,498.66	4,906.88	—	—	1,842.00	2,708.43
QUINCY	—	2,331.47	4,194.90	—	4,813.31	2,737.20	13,253.08	—	17,063.19	1,084.80	3,072.39
NEWTON	—	428.21	1,046.80	—	2,472.69	6,341.78	7,596.76	—	—	1,568.50	—
BROCKTON	—	550.97	2,297.75	—	3,003.16	2,847.95	1,000.00	—	10,619.58	50.00	—
NORFOLK	2,000.00	594.92	3,801.17	—	2,331.10	5,050.95	4,948.49	—	—	—	—
MALDEN	—	1,322.81	6,885.80	—	2,728.89	641.25	5,118.75	—	—	—	—
HOLYOKE	—	389.25	1,984.07	—	3,747.17	600.00	800.00	158.56	7,125.31	344.73	—
PITTSFIELD	—	760.00	2,799.45	—	1,431.01	4,957.24	3,428.91	1,558.83	—	1,560.55	100.00
HAVERHILL	—	122.11	2,955.50	—	2,065.38	—	—	—	20,782.53	675.00	—
EVERETT	—	890.21	9,327.74	—	4,451.81	363.50	—	—	20,219.91	—	—
EVERETT	—	393.89	3,692.35	—	4,075.81	469.48	688.96	—	12,571.38	973.50	25.00
CHELSEA	—	—	2,051.93	—	4,389.13	3,851.27	10,773.87	—	—	—	—
CHICOPEE	—	—	2,104.37	—	2,770.25	—	5,939.36	—	—	1,580.91	86.50
SALEM	—	—	2,112.85	—	3,913.25	2,135.08	5,566.95	—	22,189.97	—	773.27
FITCHBURG	—	451.68	2,527.18	—	3,611.61	5,251.96	772.87	—	5,402.16	1,823.80	190.00
WALTHAM	—	1,369.68	—	—	3,251.40	—	499.57	—	5,679.44	35.25	14.00
TAUNTON	—	—	—	—	1,824.97	—	2,437.58	—	12,926.36	299.75	25.00
REVERE	—	—	2,930.33	—	2,376.84	—	2,618.70	73.30	—	—	10.00
BEVERLY	—	—	2,871.97	—	1,163.97	—	3,911.97	595.07	4,319.81	6.00	108.00
NORTHAMPTON	—	1,016.91	1,116.41	—	1,163.97	—	570.02	—	—	146.83	80.00
GLoucester	168.43	245.99	354.36	—	2,262.74	723.86	3,251.23	—	—	724.96	—
MELROSE	—	318.97	1,664.69	—	1,250.00	9,982.61	2,904.16	—	3,498.87	—	—
LEOMINSTER	—	—	1,000.96	—	1,280.35	—	297.95	126.75	—	—	—
ATTLEBORO	—	142.55	539.62	—	1,336.85	—	105.00	1,344.80	—	—	—
PEABODY	—	349.78	17.44	—	2,387.24	—	1,398.87	44.00	—	—	—
NORTH ADAMS	—	—	1,189.63	—	2,251.90	—	457.65	—	759.35	—	10.00
WESTFIELD	—	—	858.40	—	1,443.48	—	1,421.82	—	—	—	—
WOBURN	—	879.04	905.00	—	1,572.08	—	342.36	1,372.92	—	—	—
GARDNER	—	—	475.00	—	1,245.00	—	4,101.34	340.14	—	—	—
MALBOROUGH	—	203.00	468.02	—	1,533.00	—	2,160.39	—	799.76	119.00	2.50
NEWBURYPORT	—	—	11.40	—	902.93	—	—	—	—	—	—
39 Cities	\$16,486.68	\$35,151.11	\$431,290.38	\$149,454.72	\$205,649.36	\$151,334.28	\$204,483.36	\$5,874.37	\$275,767.46	\$22,538.04	\$9,580.09

? Includes planting and trimming trees.



TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	781,188	\$5,013,649.79	\$1,690,888.28	\$3,278,932.31	\$43,829.20
WORCESTER . . .	195,311	692,525.57	387,125.19	297,479.23	7,921.15
SPRINGFIELD . . .	149,900	776,257.31	213,065.39	547,316.72	15,875.20
FALL RIVER . . .	115,274	242,192.45	171,110.82	67,310.07	3,771.56
CAMBRIDGE . . .	113,643	708,900.77	190,599.32	518,301.45	—
NEW BEDFORD . . .	112,597	420,892.33	189,561.39	215,656.35	15,674.59
SOMERVILLE . . .	103,908	502,743.66	159,552.00	343,191.66	—
LYNN . . .	102,320	439,155.55	169,505.12	266,974.21	2,676.22
LOWELL . . .	100,234	300,947.85	132,511.62	158,628.50	9,807.73
LAWRENCE . . .	85,068	301,072.90	124,696.35	170,023.71	6,352.84
QUINCY . . .	71,983	357,079.63	113,263.17	238,647.95	5,168.51
NEWTON . . .	65,276	370,573.91	91,553.80	279,020.11	—
BROCKTON . . .	63,797	293,160.98	100,297.15	185,099.77	7,764.06
MEDFORD . . .	59,714	201,672.00	60,921.15	139,425.85	1,325.00
MALDEN . . .	58,036	230,846.05	79,924.83	146,942.05	3,979.17
HOLYOKE . . .	56,537	206,523.44	85,218.17	110,683.98	10,621.29
PITTSFIELD . . .	49,677	115,586.67	43,859.41	71,514.01	213.25
HAVERHILL . . .	48,710	144,704.90	85,541.52	54,329.38	4,834.00
EVERETT . . .	48,424	144,530.37	57,138.75	87,351.62	40.00
CHELSEA . . .	45,816	129,662.14	55,089.70	74,572.44	—
CHICOPEE . . .	43,930	90,580.20	35,276.13	53,089.21	2,214.86
SALEM . . .	43,353	163,215.55	66,123.51	91,969.90	5,122.14
FITCHBURG . . .	40,692	113,389.61	47,127.02	65,048.13	1,214.46
WALTHAM . . .	39,247	134,763.25	44,769.29	89,993.96	—
TAUNTON . . .	37,355	95,834.74	55,557.76	34,204.24	6,072.74
REVERE . . .	35,680	98,842.34	45,392.30	53,100.04	350.00
BEVERLY . . .	25,086	101,705.01	50,555.88	50,577.13	572.00
NORTHAMPTON . . .	24,381	47,206.73	26,277.61	19,123.57	1,805.55
GLOUCESTER . . .	24,204	71,303.15	35,187.47	35,715.68	400.00
MELROSE . . .	23,170	84,095.30	24,764.95	59,330.35	—
LEOMINSTER . . .	21,810	41,396.72	25,036.81	16,359.91	—
ATTLEBORO . . .	21,769	41,444.17	28,650.57	12,550.37	243.23
NORTH ADAMS . . .	21,621	42,483.51	23,028.00	17,510.29	1,945.22
PEABODY . . .	21,345	77,325.08	33,558.79	43,002.31	763.98
WESTFIELD . . .	19,775	32,204.44	19,621.08	11,878.81	704.55
WOBURN . . .	19,434	45,147.77	20,938.47	24,209.30	—
GARDNER . . .	19,399	55,327.18	32,862.61	22,464.57	—
MARLBOROUGH . . .	15,587	35,134.64	15,515.80	19,618.84	—
NEWBURYPORT . . .	15,084	33,712.57	16,065.62	17,646.95	—
39 Cities . . .	2,940,335	\$12,997,790.23	\$4,847,732.80	\$7,988,794.93	\$161,262.50

TABLE VII. — *Maintenance of Departments* — Continued.  
*§ B. Health.*

CITIES.	A Total Expenses	B				E Vital Statistics	F. INSPECTION		
		General Expenses	Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	C		School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,690,888.28	\$519,613.70	\$13,417.46	\$788,961.75	\$63,518.03	\$203,210.63	\$85,842.88		\$16,323.83
WORCESTER	387,125.19	70,794.89	124,025.76	132,726.38	1,448.25	44,208.35	5,166.99		8,664.37
SPRINGFIELD	213,065.39	29,954.39	31,126.32	73,392.79	1,382.00	66,916.95	2,700.00		7,392.94
FALL RIVER	171,110.82	22,312.26	30,599.26	93,303.13	961.25	19,475.47	2,300.00		2,159.45
CAMBRIDGE	190,599.32	35,701.33	34,117.47	63,901.47	302.34	11,079.59	9,380.00		6,097.27
NEW BEDFORD	189,561.39	46,480.43	16,139.38	99,829.71	894.75	18,579.59	2,400.00		5,006.50
SOMERVILLE	159,552.00	17,795.62	23,801.84	75,322.45	1,013.54	23,885.58	4,830.34		7,893.43
LYNN	169,505.12	25,094.37	33,084.24	89,692.81	663.25	13,220.86	1,799.88		3,943.71
LOWELL	132,511.62	27,994.08	66,270.35	17,715.48	1,967.14	13,350.77	3,519.00		5,714.80
LAWRENCE	124,696.35	30,376.63	6,804.03	72,357.03	3,896.88	17,832.68	2,514.60		1,714.80
QUINCY	113,263.17	11,869.68	13,081.24	63,370.06	599.14	11,093.94	1,149.11		2,100.00
NEWTON	91,553.80	11,858.92	16,980.04	42,872.88	392.70	17,890.36	1,017.23		841.67
BROCKTON	100,297.15	22,706.99	8,355.22	52,409.52	444.92	10,889.47	2,494.50		2,996.33
MEDFORD	60,921.15	10,952.76	5,685.76	27,915.29	2,164.70	13,221.27	300.00		681.37
MALDEN	79,924.83	12,983.22	24,879.05	32,434.37	323.00	8,754.99	550.00		
HOLYOKE	43,859.41	8,888.37	18,944.19	37,737.76	683.73	7,416.25	2,367.50		3,376.18
PITTSFIELD	85,541.52	7,691.03	5,024.25	12,391.03	500.00	7,961.92	2,812.64		2,341.31
HAYENHILL	57,138.75	7,691.03	6,144.51	29,543.50	343.50	10,871.31	786.17		1,275.25
EVERETT	55,089.70	8,256.75	4,892.55	31,172.25	363.25	11,277.14	180.00		1,939.32
CHELSEA	35,276.13	6,162.51	1,835.12	16,950.71	246.75	7,081.40	2,320.00		1,120.00
CHICOPEE	66,123.51	10,985.83	19,981.76	29,765.39	158.75	8,129.96	491.68		1,547.40
SALEM	47,127.02	4,498.41	3,883.55	25,857.41	360.75	8,939.81	600.00		400.00
SPRINGFIELD	44,769.29	6,520.99	4,550.21	22,955.76	97.50	8,336.71	1,427.25		2,159.84
WALTHAM	55,557.76	5,862.81	1,626.33	39,137.85	264.50	5,697.38	934.15		1,359.92
TAUNTON	45,392.30	9,494.44	4,988.00	23,481.47	76.21	6,792.18	560.00		2,034.74
REVERE	50,555.88	13,877.08	2,301.80	20,823.35	191.25	9,784.20	650.00		2,928.20
BEVERLY	26,277.61	6,273.49	2,565.71	8,528.97	236.00	9,784.20	1,150.00		1,301.72
NORTHAMPTON	26,277.61	9,610.03	1,321.04	18,773.81	346.50	6,221.72	800.00		
GLoucester	24,784.05	5,992.80	2,594.17	11,868.36	390.87	2,988.75	130.00		800.00
MELROSE	25,038.81	5,544.21	772.63	14,738.03	149.00	2,300.00	572.94		960.00
LEOMINSTER	28,650.37	2,657.15	1,409.40	20,263.82	209.10	2,376.57	777.00		957.53
ATTLEBORO	23,628.00	3,759.99	2,949.73	8,653.99	344.49	5,067.86	1,800.00		451.94
NORTH ADAMS	53,568.79	8,162.91	9,631.50	17,214.24	381.75	4,130.54	1,438.52		1,277.33
PEABODY	33,568.13	4,747.54	898.06	7,788.01	261.75	2,897.84	1,035.00		992.88
WESTFIELD	19,621.03	3,226.04	692.44	9,788.39	39.60	6,190.00	975.00		300.00
WOBURN	20,938.47	5,200.08	6,855.03	11,610.93	144.50	7,173.85	1,030.00		1,012.22
GARDNER	32,862.61	3,853.91	2,050.39	11,610.93	110.00	2,723.19	540.00		180.00
MARLBOROUGH	15,515.30	16,065.62	2,498.23	7,504.45	113.59	2,099.75	1,200.00		600.00
NEWBURYPORT									
39 Cities	\$4,847,732.80	\$1,087,742.00	\$561,389.37	\$2,202,041.94	\$86,735.19	\$659,532.34	\$149,739.81		\$100,552.15

TABLE VII. — *Maintenance of Departments* — Continued.

## 3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,278,932.31	\$503,035.01	\$164,181.92	\$1,833,419.22	\$778,296.16
WORCESTER . . .	297,479.23	76,473.56	—	133,359.57	87,646.10
SPRINGFIELD . . .	547,316.72	27,322.20	—	402,653.09	117,341.43
FALL RIVER . . .	67,310.07	3,147.43	—	48,191.10	15,971.54
CAMBRIDGE . . .	518,301.45	32,797.91	53,074.26	321,277.92	111,151.36
NEW BEDFORD . . .	215,656.35	35,908.38	—	142,694.43	37,053.54
SOMERVILLE . . .	343,191.66	15,238.40	48,506.53	231,484.34	47,962.39
LYNN . . .	266,974.21	85,286.50	—	151,307.46	30,380.25
LOWELL . . .	158,628.50	13,599.50	—	107,097.96	37,931.04
LAWRENCE . . .	170,023.71	9,661.77	—	139,708.85	20,653.09
QUINCY . . .	238,647.95	47,691.24	24,146.77	123,322.81	43,487.13
NEWTON . . .	279,020.11	56,117.02	21,910.52	134,659.84	66,332.73
BROCKTON . . .	185,099.77	70,183.09	—	100,281.98	14,634.70
MEDFORD . . .	139,425.85	11,936.16	27,883.59	80,086.10	19,520.00
MALDEN . . .	146,942.05	6,364.63	27,099.58	89,999.91	23,477.93
HOLYOKE . . .	110,683.98	4,342.00	—	80,118.48	26,223.50
PITTSFIELD . . .	71,514.01	49,572.61	—	17,950.00	3,991.40
HAVERHILL . . .	54,329.38	9,435.00	—	35,913.38	8,981.00
EVERETT . . .	87,351.62	10,461.43	22,600.02	40,121.51	14,168.66
CHELSEA . . .	74,572.44	5,145.97	21,406.96	35,446.48	12,573.03
CHICOPEE . . .	53,089.21	3,840.66	—	39,214.89	10,033.66
SALEM . . .	91,969.90	24,466.92	—	49,954.89	17,548.09
FITCHBURG . . .	65,048.13	17,149.74	—	28,682.80	19,215.59
WALTHAM . . .	89,993.96	13,993.74	13,584.04	43,181.94	19,234.24
TAUNTON . . .	34,204.24	12,876.08	—	8,068.84	13,259.32
REVERE . . .	53,100.04	11,491.67	16,668.79	22,443.58	2,496.00
BEVERLY . . .	50,577.13	19,134.00	—	19,909.46	11,533.67
NORTHAMPTON . . .	19,123.57	9,884.14	—	3,388.92	5,850.51
GLOUCESTER . . .	35,715.68	13,522.86	—	14,302.89	7,889.93
MELROSE . . .	59,330.35	8,226.50	10,805.74	36,235.11	4,063.00
LEOMINSTER . . .	16,359.91	5,738.63	—	4,364.21	6,257.07
ATTLEBORO . . .	12,550.37	7,506.60	—	2,117.50	2,926.27
NORTH ADAMS . . .	17,510.29	3,515.25	—	10,267.70	3,727.34
PEABODY . . .	43,002.31	27,478.12	—	5,080.52	10,443.67
WESTFIELD . . .	11,878.81	4,361.39	—	2,528.65	4,988.77
WOBURN . . .	24,209.30	5,295.33	9,067.28	3,805.76	6,040.93
GARDNER . . .	22,464.57	11,312.50	—	8,352.07	2,800.00
MARLBOROUGH . . .	19,618.84	13,682.28	—	4,005.96	1,930.60
NEWBURYPORT . . .	17,646.95	996.12	—	14,135.64	2,515.19
39 Cities . . .	\$7,988,794.93	\$1,288,192.34	\$460,936.00	\$4,569,135.76	\$1,670,530.83

TABLE VII. — *Maintenance of Departments — Continued.*  
4. Highways.

Cities.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON . . . . .	781,188	\$3,185,928.36	\$160,043.94	\$1,193,430.00	\$17,641.81	\$424,022.20	\$55,713.94	\$952,977.66	\$222,098.81
WORCESTER . . . . .	633,639.31	633,639.31	26,461.02	200,449.45	45,000.00	63,680.92	18,563.39	256,440.99	23,043.54
SPRINGFIELD . . . . .	656,253.11	656,253.11	—	259,033.57	12,570.88	96,954.40	9,862.56	260,123.68	17,708.62
FALL RIVER . . . . .	192,087.65	192,087.65	7,159.43	57,057.57	3,191.95	1,435.43	—	121,835.82	1,407.45
CAMBRIDGE . . . . .	356,890.68	356,890.68	13,449.50	158,475.13	16,091.32	28,722.62	—	132,038.89	8,113.22
NEW BEDFORD . . . . .	112,597	925,377.00	18,643.21	77,311.55	4,878.86	6,359.56	—	112,856.08	5,327.74
SOMERVILLE . . . . .	103,908	280,019.58	11,208.27	111,318.42	28,683.67	30,255.66	14,374.43	78,338.29	5,842.84
LYNN . . . . .	102,320	296,128.00	6,357.95	63,864.26	6,888.16	16,148.93	—	157,150.99	5,717.71
LOWELL . . . . .	100,234	447,277.24	11,836.77	217,108.52	24,379.93	46,873.42	—	146,978.60	—
LAURENS . . . . .	85,068	337,421.81	6,086.68	136,953.50	7,994.38	27,155.59	—	155,430.73	3,800.13
QUINCY . . . . .	300,458.30	124,008.80	—	124,008.80	9,153.81	48,830.34	4,951.70	107,890.71	5,622.94
NEWTON . . . . .	65,276	443,547.05	9,718.74	196,373.99	9,292.12	56,492.45	24,556.13	137,564.23	11,545.09
BROCKTON . . . . .	196,008.91	9,412.63	6,302.23	66,003.75	15,000.00	11,962.00	—	89,383.98	4,244.52
MEDFORD . . . . .	59,714	167,919.99	13,333.74	43,255.75	5,739.00	17,477.00	10,325.89	50,793.82	12,003.78
MALDEN . . . . .	58,036	151,994.17	2,970.56	43,408.75	3,596.92	16,276.47	6,674.19	84,995.83	7,861.27
HOLYOKE . . . . .	56,537	117,382.42	2,810.45	66,703.85	6,957.59	20,000.00	—	38,002.50	4,003.02
PITTSFIELD . . . . .	49,677	198,802.23	4,829.33	85,308.59	4,477.17	12,306.25	21,958.69	85,101.00	4,445.17
HAVERHILL . . . . .	48,710	161,142.94	10,071.84	33,109.13	2,856.32	12,675.00	—	52,936.05	1,537.65
EVERETT . . . . .	48,424	121,690.13	132,858.84	79,965.05	7,007.70	7,943.59	—	59,496.95	4,060.90
CHELSEA . . . . .	45,816	37,965.20	3,759.86	79,965.05	987.93	1,989.29	2,930.75	42,765.50	1,438.39
CHICPEE . . . . .	43,930	97,965.20	6,092.44	51,527.03	8,992.94	18,174.54	2,491.30	28,270.40	1,217.00
SALEM . . . . .	43,353	202,548.80	9,425.20	90,483.74	2,003.89	16,521.94	3,546.23	67,625.00	852.25
FITCHBURG . . . . .	40,692	174,747.94	1 —	87,744.86	8,992.94	12,396.54	5,295.84	41,772.37	4,907.72
WALTHAM . . . . .	39,247	106,396.18	6,245.54	38,131.46	6,467.71	12,396.54	—	32,500.00	135.93
TAUNTON . . . . .	37,335	116,578.51	4,588.52	66,088.15	7,587.43	3,339.28	—	32,075.97	11,100.82
REVERE . . . . .	35,680	58,957.65	1 —	12,441.58	84.66	11,708.59	11,980.79	24,291.00	1,310.98
BEVERLY . . . . .	25,086	178,009.18	1,273.95	77,359.21	1,398.54	8,611.26	532.80	24,954.01	1,503.52
NORTHAMPTON . . . . .	24,381	139,381.05	4,174.29	98,206.63	1,096.21	4,395.87	6,334.97	51,784.33	1,653.59
GLOUCESTER . . . . .	24,204	103,183.47	3,848.67	34,070.20	2,694.27	14,051.55	—	36,745.37	183.98
MELROSE . . . . .	23,170	73,277.05	1 —	19,401.78	992.58	11,774.09	—	23,070.36	155.85
LEOMINSTER . . . . .	21,810	92,643.79	3,727.00	51,574.14	1,199.91	4,499.54	5,599.50	37,542.82	1,398.42
ATLANTIC . . . . .	21,769	86,050.46	1 —	21,124.80	3,301.58	5,981.15	4,250.00	29,070.36	1,398.42
NORTH ADAMS . . . . .	21,621	56,209.42	1 —	32,396.05	1,479.00	11,000.00	1,430.10	15,500.00	1,336.75
PEABODY . . . . .	21,345	71,143.46	4,242.77	49,544.25	1,467.83	8,726.93	—	21,000.00	1,462.44
WESTFIELD . . . . .	19,775	69,375.55	2,497.64	38,416.30	5,060.85	6,009.45	9,896.45	19,843.93	808.16
WOBURN . . . . .	19,434	100,452.99	1 —	66,890.25	66.39	6,741.65	—	22,891.60	310.34
WARDEN . . . . .	19,329	70,353.34	3,774.14	29,222.62	3,840.90	11,656.56	5,613.56	22,881.60	1,006.94
GARDNER . . . . .	15,399	92,357.12	4,308.66	48,049.06	3,945.33	4,962.39	—	22,881.60	—
MARLBOROUGH . . . . .	15,187	58,248.71	2,399.91	18,031.61	3,945.33	4,962.39	—	22,881.60	—
NEWBURGH . . . . .	15,084	58,248.71	2,399.91	18,031.61	3,945.33	4,962.39	—	22,881.60	—
39 Cities . . . . .	2,940,335	\$10,515,707.99	\$381,352.88	\$4,216,928.22	\$439,288.54	\$1,123,697.03	\$226,882.24	\$3,747,744.26	\$379,814.82

<sup>1</sup> Included in Board of Public Works.



TABLE VII. — Maintenance of Departments — Continued.  
5. Charities.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
BOSTON	781,188	\$18,134,915.29	\$516,450.49	\$725,323.47	\$11,371,679.73	\$53,856.32	\$1,080,356.56	\$6,425.96	\$1,193,407.18	\$2,847,131.66	\$340,193.92
WORCESTER	105,311	3,036,736.50	133,424.69	118,913.75	2,032,821.48	64,935.43	92,522.89	—	180,821.00	413,297.26	—
SPRINGFIELD	149,900	2,452,626.95	133,975.57	151,903.39	1,930,145.70	54,391.99	53,144.55	549.63	146,516.12	94,483.57	—
FALL RIVER	115,274	967,233.60	25,655.70	63,335.04	523,070.36	41,243.84	63,660.50	1,137.52	144,597.07	231,930.51	—
CAMBRIDGE	112,643	1,417,943.77	36,191.55	63,172.42	817,690.07	69,702.51	77,649.25	2,408.47	119,198.99	—	—
NEW BEDFORD	12,537	925,425.99	21,585.72	60,997.97	550,193.92	60,301.56	69,502.44	1,345.81	161,498.97	—	—
SOMERVILLE	103,903	715,025.24	17,321.69	16,254.16	536,586.75	15,187.79	20,674.00	1,295.51	107,075.34	—	—
LYNN	102,320	1,195,497.80	25,196.28	31,055.46	865,675.83	20,855.42	55,391.66	658.34	196,664.90	—	—
LOWELL	100,234	901,254.89	9,275.55	112,765.84	537,302.74	8,909.37	10,800.77	1,080.77	122,951.24	—	—
LAWRENCE	85,068	483,788.32	9,235.48	79,372.33	245,600.83	29,915.14	42,511.50	856.67	76,296.37	—	—
QUINCY	71,983	1,020,988.30	27,220.22	9,164.24	549,130.26	34,446.66	23,811.08	460.67	78,157.29	298,597.88	—
NEWTON	65,276	335,931.60	2,688.48	10,745.87	231,872.04	10,032.37	26,004.99	1,010.67	45,691.77	—	345.21
BROCKTON	63,797	594,871.65	16,498.66	51,249.29	398,166.48	23,352.58	35,460.82	3,079.18	64,983.30	—	2,081.33
MEDFORD	59,714	357,882.33	4,333.10	8,272.00	263,410.71	17,219.17	16,529.22	843.09	47,273.64	—	—
MALEN	58,036	471,083.82	17,163.41	20,905.76	335,840.71	6,089.39	763.00	—	40,930.55	—	—
HOLYOKE	56,537	640,614.34	20,206.16	43,843.00	469,111.71	28,422.43	31,080.69	—	47,358.35	—	—
PITTSFIELD	49,677	731,905.22	16,158.90	19,344.18	586,196.31	17,335.46	7,438.43	—	76,207.94	164,586.58	—
HAYVERHILL	48,710	680,457.52	10,058.51	64,166.84	262,148.20	17,335.46	57,267.58	—	105,091.76	9,917.69	—
EVERETT	45,245	559,245.19	17,795.41	—	440,090.44	14,544.96	30,309.54	—	46,497.15	—	—
CHELSEA	45,816	654,766.72	15,609.56	—	508,525.75	40,298.38	47,068.28	—	42,570.72	—	—
CHELSEA	43,930	565,127.00	15,688.36	18,001.93	469,595.89	12,650.07	28,586.04	684.43	17,474.03	—	—
SALAM	43,353	470,727.38	16,627.64	22,203.16	290,023.94	20,860.64	20,927.27	3,130.68	77,488.70	—	1,337.34
FITCHBURG	40,692	655,921.70	10,575.10	16,676.62	334,506.83	28,829.32	26,818.25	2,038.60	46,152.90	—	—
WALTHAM	39,247	528,537.27	4,080.77	14,493.57	384,368.34	30,170.08	40,809.70	841.33	58,773.48	—	—
TAUNTON	37,355	290,981.15	6,540.50	21,271.23	212,207.81	19,972.98	7,252.91	—	23,733.72	—	—
REVERE	35,680	352,242.53	9,575.23	—	298,374.70	1,717.96	15,066.14	—	21,508.80	—	—
BEVERLY	35,086	267,190.10	10,631.01	18,963.40	184,764.21	10,633.20	10,331.25	—	31,867.03	—	—
NORTHAMPTON	24,301	270,884.04	7,592.76	9,466.19	112,484.03	17,072.71	2,445.38	728.98	21,823.35	—	—
GLoucester	24,204	264,997.63	14,831.17	19,324.73	187,100.62	7,433.15	4,586.38	—	26,253.65	—	—
MELROSE	23,170	129,111.90	4,577.76	—	70,684.01	15,785.38	5,083.27	—	32,981.48	—	—
LEOMINSTER	21,810	238,786.65	4,997.95	8,136.94	157,071.98	21,260.62	11,829.81	—	35,489.35	—	—
ARTISTORIA	21,769	320,101.95	7,880.49	7,874.37	229,692.78	4,092.97	12,573.00	—	24,534.98	—	—
NORTH ADAMS	21,621	214,292.21	5,635.94	9,543.74	146,322.17	14,085.81	4,236.51	—	34,468.04	—	—
PAYBOY	21,345	240,098.40	5,795.40	18,050.42	76,588.10	11,493.39	8,890.00	674.93	24,047.53	94,558.63	—
WESTFIELD	19,775	179,264.22	5,275.17	9,684.81	129,691.88	8,430.97	6,696.00	—	19,476.39	—	—
WOBURN	18,575	185,575.57	4,591.26	6,922.89	124,183.84	3,497.82	21,267.00	2,134.35	22,978.41	—	—
WINTHROP	19,434	161,896.00	6,063.40	11,427.23	98,857.83	15,979.73	5,345.31	—	24,222.50	—	—
GARDNER	19,399	157,840.49	3,421.57	11,836.63	106,123.44	6,174.45	10,189.44	—	20,094.96	—	—
MALDEN	15,587	158,438.94	3,242.30	12,468.13	111,861.94	5,921.47	4,252.00	480.60	20,212.50	—	—
NEWBURYPORT	15,084	—	—	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$41,829,670.86	\$1,240,871.91	\$1,887,332.00	\$27,249,764.36	\$892,475.34	\$2,189,192.65	\$32,356.27	\$3,629,101.84	\$4,359,879.74	\$348,696.75

Includes the following expenses: Institutions Department, Child Welfare Division, \$292,216.01; Steamers "Hibbard" and "O'Meara," \$41,126; Children's excursions, \$6,851.91.

TABLE VII. — *Maintenance of Departments — Continued.*  
6. *Soldiers' Benefits.*

Cities.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$1,155,692.22	\$74,370.10	\$56,798.00	\$19,703.50	\$786.40	\$1,004,034.22
WORCESTER	195,311	297,990.58	14,718.22	26,377.05	5,526.65	467.68	250,900.98
SPRINGFIELD	149,900	454,300.94	6,664.71	15,089.00	2,057.00	—	430,490.23
FALL RIVER	115,274	235,323.50	8,186.52	18,163.25	6,382.00	235.00	202,356.73
CAMBRIDGE	113,643	154,871.25	8,847.45	10,411.75	7,082.50	300.00	128,229.55
NEW BEDFORD	112,597	233,214.35	4,920.46	14,492.50	10,245.50	126.00	103,429.89
SOMERVILLE	103,908	142,919.49	9,383.81	12,077.25	9,546.00	400.00	111,512.43
LYNN	102,320	160,910.31	8,127.99	11,999.00	10,655.45	932.37	129,195.43
LOWELL	100,234	170,346.02	6,180.74	10,736.00	1,201.00	255.00	151,973.28
LAWRENCE	85,068	96,817.49	5,521.55	2,432.00	2,614.00	471.00	85,778.94
QUINCY	71,983	92,824.28	802.25	4,028.50	1,330.00	100.00	86,563.53
NEWTON	65,276	86,519.12	1,948.78	2,137.00	3,543.00	100.00	78,790.34
BROCKTON	63,797	93,480.06	1,661.25	5,298.00	2,733.00	200.00	83,596.81
MEDFORD	59,714	80,261.36	905.01	6,919.75	2,926.00	400.00	69,110.60
MALDEN	58,036	96,113.81	2,337.21	5,145.50	821.00	200.00	90,550.10
HOLYOKE	56,537	96,539.44	3,448.39	5,393.50	898.00	100.00	86,699.55
PITTSFIELD	49,677	130,287.02	4,201.74	2,901.00	1,074.00	407.58	127,612.72
HAVERHILL	48,710	55,773.15	770.94	4,155.00	2,954.00	100.00	47,703.21
EVERETT	48,424	97,245.60	3,057.81	4,261.00	4,217.50	200.00	85,507.28
CHelsea	45,816	63,095.85	2,336.46	4,499.40	5,392.01	150.00	111,861.51
CHICOPEE	43,930	119,485.13	2,819.62	1,943.00	2,711.00	84.00	37,913.35
SALEM	43,353	45,305.34	2,130.99	3,790.00	1,393.50	441.69	58,539.94
FITCHBURG	40,692	72,188.45	3,950.32	1,338.00	2,918.50	35,139.61	50,732.12
WALTHAM	39,247	37,454.44	748.83	1,208.00	260.00	—	—
TAUNTON	37,355	53,138.62	972.50	1,861.00	273.00	—	—
REVERE	35,680	99,829.71	1,320.00	5,654.25	1,969.00	100.00	90,886.46
BEVERLY	25,086	17,817.77	933.87	1,394.00	1,455.43	—	13,934.47
NORTHAMPTON	24,381	34,524.69	371.65	4,331.50	—	—	33,722.79
GLOUCESTER	24,204	53,047.55	1,700.13	2,620.00	232.50	—	45,595.92
MELROSE	23,170	38,423.31	1,238.37	917.00	1,103.00	140.00	34,332.44
LEOMINSTER	21,810	25,406.69	485.81	420.00	665.00	—	22,760.88
ATTLEBORO	21,769	43,990.95	776.35	483.50	260.00	—	48,129.60
NORTH ADAMS	21,721	39,171.01	667.13	1,187.00	30.00	—	37,760.87
PEABODY	21,345	27,946.03	1,699.59	830.00	296.00	—	25,029.44
WESTFIELD	19,775	11,675.20	—	1,806.00	3,393.50	100.00	10,449.20
WOBURN	17,199.27	17,199.27	1,614.24	500.00	60.00	—	11,999.77
GARDNER	19,399	19,183.45	—	3,354.50	—	65.00	16,944.21
MALDENBOROUGH	15,587	22,973.20	435.40	2,655.00	1,261.00	—	18,357.70
NEWBURYPORT	15,084	37,015.83	—	—	436.00	100.00	33,369.43
39 Cities	2,940,335	\$4,819,311.97	\$189,606.19	\$265,237.45	\$120,861.04	\$7,149.70	\$4,236,457.59

TABLE VII. — *Maintenance of Departments — Continued.*  
7. Schools.

Cities.	Population of 1930	A Total Expenses	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	781,188	\$14,778,478.88	\$51,062.50	\$495,047.21	\$124,232.40	\$11,295,069.87	\$470,078.15	\$36,938.21
WORCESTER	195,311	3,250,342.46	16,320.40	30,744.11	10,106.74	2,685,644.24	59,530.21	—
SPRINGFIELD	149,900	3,093,944.76	14,249.97	52,314.58	6,091.29	2,358,475.56	62,286.26	119.14
FALL RIVER	115,274	1,147,722.72	6,000.00	16,262.25	2,969.35	883,636.22	28,835.33	—
CAMBRIDGE	1,843,419.10	12,700.00	17,414.73	7,414.73	3,223.03	1,500,874.92	39,495.02	5,785.70
NEW BEDFORD	112,643	1,323,848.07	8,770.66	18,611.45	3,223.03	1,090,080.55	32,782.24	399.47
SOMERVILLE	103,908	1,441,668.30	10,500.00	13,987.51	4,823.82	1,183,924.44	32,405.99	4,757.01
LYNN	102,320	1,507,752.14	13,860.96	31,699.62	5,261.00	1,142,769.61	72,047.65	642.19
LOWELL	100,234	1,077,185.31	4,400.62	13,373.66	4,294.29	832,131.45	3,467.65	820.05
LAWRENCE	85,068	1,025,207.81	5,492.11	9,486.60	4,360.79	790,001.95	24,168.72	404.48
QUINCY	71,983	1,148,218.59	10,288.53	8,766.92	4,839.23	965,749.42	34,356.00	409.02
NEWTON	65,276	1,436,239.91	16,033.34	14,194.73	8,730.32	1,007,185.80	66,706.10	936.00
BROCKTON	63,797	800,889.58	6,250.00	6,907.92	2,005.85	635,736.37	29,953.51	—
MEDFORD	59,714	978,455.73	10,970.66	10,679.24	3,652.03	750,099.59	39,046.65	2,424.04
MALDEN	58,036	684,215.40	6,000.00	5,760.49	3,470.12	543,296.84	20,424.35	2,100.28
HOLYOKE	56,537	710,559.40	8,075.00	14,505.25	2,591.88	521,680.69	23,494.51	8,612.84
HAVERHILL	49,677	676,234.77	5,450.00	4,934.75	2,773.29	521,473.66	17,657.60	37.33
PITTSFIELD	48,710	578,583.73	5,300.00	4,163.92	3,278.57	437,019.33	18,085.35	202.50
EVERETT	48,424	773,289.44	7,700.00	10,476.39	1,679.38	614,903.15	27,750.09	96.96
CHELSEA	45,816	541,192.08	4,800.00	4,716.00	1,426.30	422,616.66	21,388.56	2,175.71
CHICOPEE	43,930	536,716.07	5,525.00	6,161.59	1,426.30	403,195.43	16,229.31	4,247.73
SALEM	43,353	487,958.97	4,700.04	9,735.80	1,746.63	370,283.61	13,846.91	1,919.82
FITCHBURG	40,692	461,885.42	3,685.28	7,868.55	1,736.03	341,435.73	14,656.17	2,875.34
WALTHAM	39,247	483,114.84	4,104.00	5,557.58	2,317.83	380,085.17	21,414.13	4,938.48
TAUNTON	37,355	487,918.72	3,999.96	4,059.23	1,194.06	362,142.90	17,232.62	1,510.90
REVERLY	35,680	485,206.28	5,156.28	7,169.88	3,111.20	429,536.34	15,100.30	682.00
BERKLEY	24,381	339,154.74	5,000.00	7,004.00	1,729.20	375,690.01	14,751.59	6,991.27
NORTHAMPTON	24,084	369,556.32	5,000.00	2,909.50	1,229.89	253,305.75	14,365.81	1,093.19
GLoucester	23,170	370,961.18	5,250.00	8,380.00	2,489.17	285,619.46	9,959.60	743.25
LEominster	21,510	215,076.92	3,600.00	3,100.00	1,887.73	157,989.15	16,232.51	4,591.11
ATLEBOROUGH	21,769	273,628.74	3,620.00	2,890.55	1,520.63	157,989.15	16,232.51	2,818.36
NORTH ADAMS	21,621	278,494.77	3,534.82	4,699.38	1,290.72	203,817.40	9,750.13	736.29
PEABODY	21,345	311,806.64	3,437.50	2,897.50	1,674.84	223,601.27	4,889.78	32.56
WESTFIELD	19,775	351,516.34	3,699.96	3,012.36	1,096.09	244,761.04	7,905.58	1,360.68
WOBURN	19,434	262,167.26	4,230.00	5,040.00	992.09	239,246.89	13,093.38	128.40
GARDNER	18,399	189,496.26	4,050.00	4,378.00	1,174.46	206,189.34	3,043.70	2,635.16
MALBOROUGH	15,587	164,106.80	4,300.00	1,722.93	1,664.48	143,429.92	9,948.14	2,488.64
NEWBURYPORT	15,084	166,068.38	3,600.00	4,140.00	318.21	120,186.97	5,136.34	2,198.94
			4,000.00	2,612.10	840.20	130,970.30	5,900.91	797.03
39 Cities	2,940,335	\$45,600,603.98	\$308,517.19	\$903,635.91	\$236,632.58	\$35,332,488.82	\$1,334,613.14	\$110,092.19



TABLE VII. — *Maintenance of Departments — Continued.*  
*7. Schools — Concluded.*

CITIES.	F	G	H	I	J	K	L	M
	Transportation	Support of Truants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON . . . . .	\$29,386.91	\$15,413.14	\$882,931.15	\$412,512.96	\$789,784.53	\$119,316.12	\$36,324.69	\$20,331.04
WORCESTER . . . . .	9,304.83	1,564.47	204,890.57	108,558.06	112,551.57	3,331.03	3,240.00	4,756.63
SPRINGFIELD . . . . .	20,433.99	1,585.18	251,638.20	91,953.26	91,953.68	3,526.50	—	130,707.15
FALL RIVER . . . . .	10,938.00	689.95	88,227.67	37,536.12	45,472.52	2,630.23	2,548.51	11,976.57
CAMBRIDGE . . . . .	1,879.00	242.00	131,000.34	42,036.01	19,795.53	543.80	—	36,877.67
NEW BEDFORD . . . . .	4,826.44	156.29	90,051.87	37,486.83	22,766.49	3,561.56	2,525.00	12,606.19
SOMERVILLE . . . . .	6,000.00	279.42	98,542.05	47,090.03	40,281.76	2,358.29	—	2,117.98
LYNN . . . . .	6,677.05	1,866.01	146,078.25	51,373.59	36,504.21	11,936.10	300.00	11,936.10
LOWELL . . . . .	1,068.00	1,111.42	112,481.67	42,822.00	31,507.30	3,563.49	—	21,843.71
LAWRENCE . . . . .	419.77	1,221.73	86,288.82	31,499.22	65,124.06	220.99	—	6,518.57
QUINCY . . . . .	8,491.00	1,001.57	66,671.20	24,360.43	22,713.90	212.40	—	1,619.97
NEWTON . . . . .	3,096.11	709.38	99,183.74	47,470.81	70,706.83	11,133.61	711.70	96,441.64
BROCKTON . . . . .	6,853.71	182.85	53,080.34	27,462.84	26,569.88	601.69	—	662.51
MEDFORD . . . . .	3,852.00	533.43	71,600.37	30,197.92	24,554.73	5,238.74	—	23,984.94
MAIDEN . . . . .	—	690.01	44,185.19	23,610.24	34,976.25	1,170.59	—	1,231.00
HOLYOKE . . . . .	7,032.50	62.00	57,857.12	31,962.98	13,646.11	2,022.04	2,199.96	4,061.89
PITTSFIELD . . . . .	11,476.57	—	55,957.04	36,463.30	20,500.08	2,740.45	—	1,455.87
HAVERHILL . . . . .	13,332.81	1,248.87	39,677.82	23,288.46	20,278.90	977.57	—	11,914.05
EVERETT . . . . .	—	741.42	62,402.69	23,288.46	25,249.19	416.65	—	1,476.60
CHELSEA . . . . .	—	777.27	37,294.04	17,931.75	25,249.19	932.86	—	511.92
CHICOPEE . . . . .	18,685.05	238.58	40,948.20	20,093.99	12,163.35	3,776.01	—	4,995.03
SALEM . . . . .	5,570.75	1,121.27	38,342.86	18,746.20	9,337.26	867.50	—	10,784.80
FITCHBURG . . . . .	8,861.15	390.33	32,690.87	18,153.88	11,459.78	993.58	—	15,015.61
WALTHAM . . . . .	8,257.25	54.29	28,100.51	19,870.73	10,103.07	387.18	—	1,352.20
TAUNTON . . . . .	16,086.55	43.72	34,543.02	24,261.36	12,495.70	387.33	307.50	9,326.45
REVERE . . . . .	5,873.00	—	47,965.42	20,216.46	6,624.88	—	—	1,732.44
BEVERLY . . . . .	7,752.12	213.15	39,443.58	15,712.15	14,466.77	425.36	—	1,436.24
NORTHAMPTON . . . . .	5,084.15	98.01	21,045.26	15,709.70	14,592.39	1,942.03	350.00	1,338.06
GLoucester . . . . .	8,585.50	439.71	26,766.34	12,150.54	18,705.38	102.51	796.50	9,356.00
MELROSE . . . . .	63.75	—	22,668.38	15,108.12	19,550.91	1,060.55	1,250.00	1,428.66
LEOMINSTER . . . . .	6,249.50	64.86	16,469.60	9,912.81	4,253.19	488.00	403.35	1,772.63
ATTLEBORO . . . . .	10,949.01	68.29	18,621.16	9,267.14	6,819.79	—	—	4,214.61
NORTH ADAMS . . . . .	2,795.50	156.00	18,198.20	9,823.09	5,127.76	75.25	—	3,695.32
PEABODY . . . . .	7,227.50	214.00	26,820.06	8,866.19	5,915.60	140.09	—	1,287.49
WESTFIELD . . . . .	19,130.26	200.01	20,240.02	15,988.00	7,768.39	302.00	—	25,164.90
WOBURN . . . . .	1,600.00	—	25,429.86	10,117.41	1,682.76	163.21	—	1,703.36
GARDNER . . . . .	3,949.72	—	9,137.72	8,099.33	4,446.63	14.60	—	294.15
MALDEN . . . . .	6,377.43	—	9,618.30	5,883.83	5,182.03	40.75	120.00	1,304.00
MALBOROUGH . . . . .	895.90	637.72	9,124.92	5,039.95	4,290.76	121.19	450.00	387.40
NEWBURYPORT . . . . .	—	—	—	—	—	—	—	—
39 Cities . . . . .	\$285,652.78	\$31,205.15	\$3,157,194.42	\$1,463,075.69	\$1,709,424.90	\$176,611.45	\$51,527.21	\$499,932.55



TABLE VII. — *Maintenance of Departments — Continued.*

## 8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,020,868.75	\$732,383.16	\$116,760.38	\$61,603.51	\$30,613.75	\$43,989.96	\$35,517.99
WORCESTER	195,311	163,701.60	120,420.01	22,973.66	4,390.65	6,887.56	2,819.60	6,210.12
SPRINGFIELD	149,900	200,000.00						1,200,000.00
FALL RIVER	115,274	41,911.04	28,461.87	7,016.62	2,544.08	2,589.07	567.70	731.70
CAMBRIDGE	113,643	83,288.56	61,565.82	8,915.80	1,167.05	1,708.85	5,803.86	4,127.18
NEW BEDFORD	112,597	60,967.93	47,454.40	7,750.00	2,236.35	644.93	747.34	2,134.91
SOMERVILLE	103,908	83,454.98	63,726.75	9,401.67	2,616.48	3,960.72	1,126.91	4,622.45
LYNN	102,320	68,499.98	48,009.16	8,480.73	3,002.79	3,081.61	3,459.54	2,466.15
LOWELL	100,234	34,750.94	20,597.75	5,108.58	4,969.29	1,136.23	704.54	2,144.54
LAURENS	85,068	47,469.33	34,250.18	6,530.11	2,426.61	2,263.00	600.13	1,399.30
QUINCY	71,983	61,237.04	39,150.35	10,750.30	1,738.01	2,717.35	4,827.98	2,053.05
NEWTON	65,276	85,752.35	50,350.77	18,048.21	2,121.84	5,103.28	7,007.27	3,120.98
DROCKTON	63,797	39,853.00	23,299.21	8,281.86	1,809.62	2,005.99	3,243.21	1,213.11
MEDFORD	59,714	31,027.98	19,601.73	5,509.95	1,355.92	1,255.85	1,679.93	1,624.60
MALDEN	58,036	47,504.10	29,559.26	6,038.89	1,958.60	2,277.54	1,593.54	6,076.27
HOLYOKE	56,537	27,500.00						1,275,000.00
PITTSFIELD	49,677	25,000.00						3,919.99
HAVERHILL	48,710	38,932.36	21,506.83	6,731.16	1,416.09	1,842.01	3,516.28	965.63
EVERETT	48,424	35,381.49	22,415.74	6,103.17	1,232.01	1,691.78	973.16	699.60
CHICPEA	45,816	17,860.35	13,470.76	9,339.40	743.51	666.74	235.38	647.86
CHICHOEE	43,930	11,435.24	11,435.24	2,886.62	700.20	686.74	1,329.44	2,264.16
SALEM	43,353	32,644.19	21,403.31	5,474.34	831.68	1,513.64	1,137.06	582.10
FITCHBURG	40,692	15,260.22	9,295.41	3,476.70	386.80	935.05	334.16	1,010.18
WALTHAM	39,247	20,073.28	11,196.50	4,112.95	1,991.46	2,362.77	319.71	926.83
TAUNTON	37,355	19,694.73	11,196.50	4,898.53	771.53	1,277.29	624.05	1,070.00
REVERE	35,680	37,355	4,593.60	1,020.85		613.00	65.94	1,242.76
BEVERLY	25,086	35,008.14	19,432.19	9,761.06	1,390.36	1,800.34	1,381.43	2,697.24
NORTHAMPTON	24,331	39,700.16	23,515.17	8,550.30	2,111.09	2,122.63	703.73	1,000.00
GLOUCESTER	24,204	1,000.00						482.35
MELROSE	23,170	18,754.16	13,625.00	2,823.34	448.10	622.84	772.53	507.61
LEMINSTER	21,810	12,040.36	6,988.05	2,846.06	502.12	631.45	505.07	1,751.55
ATTAPOBES	21,769	17,638.22	9,574.76	3,229.30	722.99	1,345.74	1,013.88	1,107.98
NORTH ADAMS	21,621	19,946.28	12,425.93	3,411.10	702.50	750.70	1,548.37	1,000.00
PEABODY	21,345	1,000.00						1,205,277.77
WESTFIELD	19,775	20,527.77						1,312.15
WOBURN	19,434	21,877.84	13,016.31	4,617.69	1,068.58	1,027.83	835.28	1,697.92
GARDNER	19,399	8,697.92						425.06
MARLBOROUGH	15,587	8,338.77	5,089.92	1,863.39	54.18	445.43	460.79	328.88
NEWBURYPORT	15,084	14,966.88	10,124.57	1,957.60	368.98	1,598.18		
39 Cities	2,940,335	\$2,565,009.26	\$1,568,013.00	\$317,872.32	\$108,908.98	\$97,178.85	\$94,311.52	\$378,724.59

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*

CITIES.	Population of 1930	C. PARKS AND GARDENS MAINTENANCE			D. CELEBRATIONS AND ENTERTAINMENTS					
		A TOTAL EXPENSES	B General Administration	By City	Metropolitan Park	State Parks and Reservations	Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
									Fourth of July	All Other
BOSTON	781,188	\$2,119,773.97	\$137,729.97	\$660,573.82	\$726,439.63	—	\$354,857.72	\$195,396.42	\$10,418.76	\$34,357.65
WORCESTER	195,311	120,299.06	—	72,804.52	—	\$763.62	31,783.36	5,194.96	798.75	8,893.85
SPRINGFIELD	149,900	298,978.78	14,644.83	174,409.22	—	633.81	101,932.50	6,960.28	398.08	—
FAIR RIVER	113,274	34,244.92	—	33,896.70	—	348.22	—	—	—	—
CAMBRIDGE	113,643	179,515.98	2,268.08	58,489.51	84,533.77	—	26,853.01	5,881.68	—	1,489.93
NEW BEDFORD	112,597	43,708.41	—	36,282.87	—	382.86	—	—	—	335.80
SOMERVILLE	102,320	122,074.30	—	18,709.71	62,644.69	—	38,031.49	2,369.70	2,287.38	318.71
LYNN	109,320	139,853.89	—	33,640.06	65,503.28	—	477.35	—	—	1,263.94
LOWELL	100,334	33,911.95	4,835.05	24,018.90	—	—	3,112.04	1,406.55	—	2,855.57
LAVERGNE	85,063	47,801.19	—	33,625.58	—	—	8,797.46	—	—	1,975.33
QUINCY	71,983	67,376.97	739.47	6,688.39	53,902.29	318.53	112.90	—	—	1,141.78
NEWTON	65,276	143,687.62	—	8,223.73	61,313.75	—	5,689.26	—	—	—
BROCKTON	63,797	23,580.08	—	17,103.75	40,906.97	209.81	7,499.34	7,098.90	—	2,011.51
MEDFORD	59,714	65,070.56	2,342.34	19,639.64	37,503.85	—	10,210.29	5,808.05	63.88	535.12
MALDEN	58,036	65,299.87	3,427.38	19,609.59	—	164.29	267.27	555.49	—	250.00
HOLYOKE	55,537	36,438.64	—	7,698.85	—	157.40	647.32	—	188.81	199.46
PITTSFIELD	49,677	8,895.90	—	15,143.92	—	—	22,714.19	581.32	—	—
HAVERHILL	48,710	19,790.75	3,411.84	17,859.85	32,492.13	—	7,272.92	970.00	—	2,262.50
EVERETT	48,424	73,647.49	—	8,126.42	26,540.01	—	24,110.18	709.65	80.00	739.84
CHELSEA	43,816	36,309.77	—	—	—	—	8,435.58	813.92	—	173.52
CHICOPEE	43,930	7,403.87	2,573.51	25,047.82	20,066.48	103.28	4,752.07	3,713.15	500.00	858.86
SALEM	43,353	55,111.43	—	7,612.95	—	130.95	406.58	1,678.48	127.42	7.50
FITCHBURG	40,692	16,141.69	—	2,243.90	25,094.32	147.42	2,809.85	—	—	2,262.50
WALTHAM	39,247	37,736.97	—	9,971.88	—	141.33	7,047.57	—	—	739.84
TAUNTON	37,355	16,411.92	—	202.00	—	111.39	8,435.58	—	—	173.52
REVERE	35,680	20,268.48	—	2,716.57	20,066.48	103.28	4,752.07	3,713.15	500.00	858.86
BEVERLY	25,086	12,643.93	—	8,073.65	—	91.03	406.58	1,678.48	127.42	7.50
NORTHAMPTON	24,381	1,430.66	—	16,597.26	16,064.55	—	2,809.85	—	—	835.09
GLOUCESTER	24,204	35,916.22	2,894.91	8,073.65	—	—	2,809.85	—	—	359.50
MELROSE	23,170	4,097.67	—	638.56	—	—	—	—	—	—
LEMINSTER	21,810	11,775.50	—	9,531.15	—	68.24	3,390.87	—	—	—
ATTLEBORO	21,769	11,775.50	—	9,531.15	—	68.24	3,390.87	—	—	—
NORTH ADAMS	21,621	1,601.15	—	242.20	—	69.69	1,937.48	—	—	237.18
PEABODY	21,345	17,693.11	—	14,808.91	—	66.61	1,126.60	—	30.72	165.74
WESTFIELD	19,775	3,435.19	—	2,120.92	—	68.56	2,497.67	—	—	287.25
WOBURN	19,434	17,393.08	—	1,471.51	—	59.47	1,254.80	—	—	—
WORTHEN	19,399	13,947.06	1,057.32	1,460.68	11,400.07	—	647.18	3,705.84	—	168.48
GARDNER	15,587	3,530.16	—	3,035.58	—	63.20	2,643.14	8,722.72	—	—
MARLBOROUGH	15,587	3,530.16	—	3,035.58	—	46.49	448.09	—	—	—
NEWBURYPORT	15,084	5,115.34	—	3,659.84	—	42.59	963.79	—	—	449.12
39 Cities	2,940,335	\$3,976,271.63	\$175,924.70	\$1,390,052.91	\$1,265,495.79	\$4,788.03	\$791,314.76	\$271,054.75	\$15,153.80	\$62,486.89

TABLE VII. — Maintenance of Departments — Continued.  
10. Pensions.

CITIES.	Population of 1930	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	781,188	\$2,728,461.62	\$359,197.04	\$387,102.04	\$15,190.38	\$134,407.66	\$34,023.70	1 \$17,100.01	—	\$1,781,440.79
WORCESTER	195,311	232,062.55	22,593.17	33,627.19	50,311.22	3,969.09	31,888.87	16,192.51	\$3,379.08	70,101.42
SPRINGFIELD	149,900	331,021.74	21,501.16	33,307.86	20,657.92	290.45	13,307.87	3,955.68	—	—
FALL RIVER	115,274	158,058.70	50,031.55	49,052.41	44,450.93	10,058.09	843.83	1,730.04	1,891.85	—
CAMBRIDGE	113,643	215,737.52	76,805.02	39,919.81	66,880.99	6,644.92	26,341.36	16,193.04	2,553.73	30,398.50
NEW BEDFORD	112,597	59,890.30	35,480.88	15,116.25	1,995.98	2,423.32	4,273.87	—	—	—
SOMERVILLE	103,908	103,533.22	22,728.33	25,707.48	16,253.76	2,895.13	13,678.05	1,263.60	—	23,902.00
LYNN	102,390	101,311.69	23,756.26	31,777.70	25,114.36	3,933.30	11,032.24	4,926.84	1,969.16	—
LOWELL	100,234	85,300.18	16,686.81	23,467.60	24,103.23	490.00	12,350.48	5,767.76	—	—
LAWRENCE	99,636	99,636.57	9,597.57	19,559.57	—	—	—	—	—	—
QUINCY	91,963	31,690.68	5,291.56	7,767.24	13,167.44	874.94	1,765.50	624.00	—	—
NEWTON	65,276	124,592.42	20,345.00	13,303.09	49,092.82	1,500.00	3,134.18	7,309.33	—	31,418.00
BROCKTON	63,797	363,961.57	14,000.32	18,342.20	17,018.75	—	6,851.08	7,749.31	—	—
MEDFORD	59,714	25,432.03	6,804.17	3,326.00	12,259.04	—	185.07	2,817.75	2,289.40	—
MALDEN	58,036	53,225.92	11,740.08	13,895.41	—	—	—	48,991.78	—	—
HOLYOKE	56,537	76,008.19	13,221.70	18,278.71	23,301.03	1,500.00	\$32,016.00	—	—	—
PITTSFIELD	49,677	16,218.72	8,056.56	6,862.32	—	1,299.84	—	—	—	—
HAYVERHILL	48,710	28,147.48	2,753.77	18,356.88	6,536.83	500.00	—	—	94.98	—
EVERETT	48,424	52,857.13	19,446.91	17,155.92	—	630.00	\$15,509.32	1,967.33	—	9,149.00
CHelsea	45,816	50,914.94	12,248.25	15,867.28	9,938.00	965.08	780.00	\$1,399.31	—	—
CHICOPee	43,930	12,857.34	1,024.94	4,627.27	5,605.82	—	2,996.60	1,923.52	—	—
SALEM	43,353	23,462.89	4,569.00	6,427.59	8,046.26	499.92	2,996.60	2,679.27	—	—
FITCHBURG	40,692	29,893.68	9,071.25	4,334.97	12,579.12	1,229.07	2,057.30	3,603.07	1,463.49	—
WALTHAM	39,247	32,478.73	5,023.78	5,624.90	12,985.95	1,220.04	—	—	—	—
TAUNTON	37,355	2,794.00	1,787.50	1,006.50	—	—	—	780.00	—	—
REVERE	35,680	18,116.50	5,695.46	6,878.44	4,762.60	—	—	840.46	—	—
BEVERLY	25,086	11,088.62	5,620.00	3,652.25	975.91	—	—	—	—	—
NORTHAMPTON	24,381	1,462.50	1,462.50	—	—	—	—	—	—	—
GLoucester	24,204	13,281.41	8,991.63	4,289.78	—	500.00	\$15,057.34	—	—	—
MELROSE	23,170	18,628.58	996.92	2,074.32	—	—	—	936.00	—	—
LEominster	21,810	936.00	—	—	—	—	—	—	—	—
Attleboro	21,769	5,617.50	1,715.00	2,402.50	—	—	1,500.00	—	—	—
NORTH ADAMS	21,621	7,139.82	3,924.39	3,215.43	—	—	—	—	—	—
PEABODY	21,345	10,178.28	9,12.48	5,562.36	3,001.44	—	—	\$702.00	—	—
Westfield	19,775	1,229.25	225.50	1,003.75	—	—	—	702.00	—	—
Woburn	19,434	11,039.85	2,365.85	2,172.50	5,799.50	—	810.00	57.83	—	—
GARDNER	19,399	7,302.25	4,087.50	2,346.92	—	—	—	—	—	—
MARLBOROUGH	15,587	2,905.50	141.75	2,763.75	—	—	—	—	—	—
NEWBURYPORT	15,084	2,160.00	—	2,160.00	—	—	—	—	—	—
39 Cities	2,940,335	\$4,542,504.87	\$762,211.70	\$650,189.27	\$454,376.20	\$175,850.85	\$230,412.86	\$109,412.59	\$13,641.69	\$1,946,409.71

<sup>1</sup> Includes \$8,313.43 other enterprises.  
<sup>2</sup> Includes water, amount not specified.  
<sup>3</sup> Includes \$31,756 public works.  
<sup>4</sup> Includes \$5,792.32 electric light and gas.  
<sup>5</sup> Includes \$13,463.32 public works.  
<sup>6</sup> Includes \$686.40 electric light.  
<sup>7</sup> Includes \$14,457.34 public works.  
<sup>8</sup> Electric light.



TABLE VII. — Maintenance of Departments — Concluded.

## 11. Unclassified.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON . . . . .	781,188	\$2,424,589.37	\$190,297.00	\$35,754.82	\$9,930.53	—	—	—	\$30.00	\$4,747.16	\$2,183,829.86
WORCESTER . . . . .	195,911	101,690.75	54,086.14	3,148.80	2,692.30	\$5,616.64	\$616.00	—	300.00	1,444.00	33,786.87
SPRINGFIELD . . . . .	149,000	94,040.67	19,338.22	2,545.76	2,096.65	1,380.00	1,538.50	—	—	—	67,141.54
FALL RIVER . . . . .	113,274	25,006.05	2,546.06	—	602.04	2,500.00	844.00	\$17,887.08	—	—	626.87
CAMBRIDGE . . . . .	113,643	264,639.38	15,715.45	1,940.00	3,045.97	1,236.00	856.91	—	—	—	243,865.05
NEW BEDFORD . . . . .	112,937	127,348.29	2,561.51	357.25	1,788.61	3,700.00	1,793.70	—	—	—	2,147.23
SOMERVILLE . . . . .	103,908	221,126.04	5,670.51	2,461.00	1,096.22	1,190.00	—	—	—	—	210,708.31
LYNN . . . . .	102,320	231,104.55	13,760.35	459.50	2,345.74	—	—	11,707.50	200.00	—	631.46
LOWELL . . . . .	100,234	122,468.39	4,019.38	—	1,749.30	—	901.75	—	25.00	—	111,578.86
LAVERNE . . . . .	85,068	48,263.48	9,406.56	1,517.35	3,000.00	425.00	—	23,497.75	100.00	450.00	9,966.82
QUINCY . . . . .	71,983	9,815.69	2,333.24	1,355.54	885.84	2,950.00	—	—	—	—	2,190.97
NEWTON . . . . .	65,278	41,030.24	1,380.10	1,514.66	473.75	—	1,298.00	—	—	—	238,161.64
BROCKTON . . . . .	63,797	15,288.59	3,204.34	1,309.96	1,793.89	—	—	19,804.84	—	—	7,992.44
MEDFORD . . . . .	59,714	242,051.22	13,631.61	781.90	1,826.41	3,004.00	—	11,981.21	—	—	203,884.72
MAIDEN . . . . .	58,036	147,502.36	2,855.30	1,149.13	897.05	4,200.00	—	—	—	—	127,417.77
HOLYOKE . . . . .	56,537	42,738.87	2,650.16	—	940.30	1,400.00	506.00	—	50.00	—	33,742.53
PITTSFIELD . . . . .	49,677	37,641.60	1,852.16	1,616.08	706.58	2,230.00	2,541.00	15,287.28	1,017.90	—	415,939.78
HAVERHILL . . . . .	48,710	14,177.23	3,757.85	—	782.43	4,210.00	—	11,469.59	135.00	—	70,863.46
EVERETT . . . . .	45,824	97,336.43	9,875.95	600.00	808.71	1,300.00	20.00	11,362.50	—	—	29,936.67
CHELSEA . . . . .	45,816	61,650.75	17,622.87	1,350.00	300.00	1,280.00	400.00	—	—	—	10.98
CHICPEA . . . . .	43,930	16,981.98	13,841.00	726.48	1,222.24	3,050.00	—	—	—	—	7,897.38
SALEM . . . . .	43,353	19,552.18	6,256.08	1,529.50	928.25	3,183.33	288.00	—	195.85	597.78	1,090.11
FITCHBURG . . . . .	40,692	9,171.12	1,854.15	1,879.64	782.87	1,635.00	—	—	—	—	\$41,944.91
WALTHAM . . . . .	39,247	47,282.27	844.00	—	832.93	1,500.00	—	—	—	—	944.79
TAUNTON . . . . .	37,355	5,398.37	2,120.65	120.96	375.00	—	—	2,271.25	—	—	57,829.29
REVERE . . . . .	35,680	62,417.29	1,820.79	1,079.40	1,000.00	1,969.39	—	—	—	—	1,107.64
BEVERLY . . . . .	25,086	6,086.67	930.24	3,245.67	400.00	1,155.00	300.00	—	138.30	—	1,205.65
NORTHAMPTON . . . . .	24,331	6,842.87	698.25	666.96	950.00	300.00	—	—	163.73	—	6,986.43
GLoucester . . . . .	24,204	13,980.24	4,913.12	410.32	549.42	—	—	8,175.00	—	—	\$10,542.95
MELROSE . . . . .	23,170	19,932.69	255.00	278.85	500.00	680.00	—	—	—	—	45.00
LEONISTON . . . . .	21,810	1,596.35	92.50	1,682.26	450.00	1,300.00	—	—	—	—	1,519.01
ATTLEBORO . . . . .	21,769	5,515.67	564.40	392.93	577.68	1,155.00	—	8,752.00	115.00	—	8,313.67
NORTH ADAMS . . . . .	21,621	12,097.59	1,658.31	321.95	1,600.00	1,550.00	—	—	50.00	—	471.22
PEABODY . . . . .	21,345	13,858.82	2,765.60	321.09	450.00	600.00	—	—	—	—	6,378.31
WESTFIELD . . . . .	19,775	8,051.15	251.79	428.99	894.96	900.00	—	4,527.56	—	—	6,189.48
WOBURN . . . . .	19,434	13,133.49	242.50	500.00	241.01	2,120.00	175.00	3,626.75	230.23	—	2,466.33
GARDNER . . . . .	19,399	9,956.49	597.17	404.50	338.47	2,140.00	90.00	—	—	—	59.42
MARLBOROUGH . . . . .	15,587	4,222.75	1,190.36	256.75	430.00	—	68.50	—	100.00	—	2,036.34
NEWBURYPORT . . . . .	15,084	5,258.37	2,366.78	—	—	—	—	—	—	—	—
39 Cities . . . . .	2,940,335	\$4,333,911.91	\$420,905.01	\$66,328.59	\$50,849.30	\$61,876.03	\$11,917.36	\$150,350.31	\$2,620.78	\$7,469.17	\$3,559,595.36

1 Includes \$80,171.91 for tax judgments, and \$16,911.17 for auditorium.

2 Includes \$4,898.35 for municipal garage.

3 Includes \$32,397.28 for tax judgments.

4 Includes \$4,470.06 for vacations, public works.



CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES						B		Trust Funds
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER				
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous	
BOSTON . . . . .	781,188	\$2,857,506.17	-	\$1,151,240.83	\$841,523.19	\$35,913.86	\$756.51	-	\$134,911.34	\$183,958.84
WORCESTER . . . . .	195,311	234,137.31	-	233,440.80	-	-	-	-	47,081.74	11.30
SPRINGFIELD . . . . .	149,900	309,333.53	-	309,333.53	-	-	-	-	-	100.00
FALL RIVER . . . . .	115,274	128,026.03	-	126,811.75	-	-	-	\$1,214.28	28,405.72	-
CAMBRIDGE . . . . .	113,643	315,417.50	-	315,417.50	-	-	-	-	50,134.44	-
NEW BEDFORD . . . . .	112,597	184,358.68	-	183,678.18	-	-	-	680.50	41,125.36	-
SOMERVILLE . . . . .	103,908	176,416.19	-	98,066.71	78,349.48	-	-	-	70,017.54	-
LYNN . . . . .	102,320	178,251.27	-	178,251.27	-	-	-	-	31,457.70	-
LOWELL . . . . .	100,234	264,563.37	-	263,420.02	-	-	-	-	24,094.81	-
LAWRENCE . . . . .	85,068	182,964.78	-	182,964.78	-	-	-	-	70,017.54	1,604.37
QUINCY . . . . .	71,983	131,944.33	-	78,329.43	53,614.90	-	-	-	31,457.70	-
NEWTON . . . . .	65,276	199,029.14	-	194,192.67	4,836.47	-	-	-	24,094.81	-
BROCKTON . . . . .	63,797	121,540.59	-	121,540.59	-	-	-	-	31,048.67	-
MEDFORD . . . . .	59,714	68,457.70	-	34,094.36	34,363.34	-	-	-	489.48	-
MALDEN . . . . .	58,036	80,293.61	-	45,969.86	34,323.75	-	-	-	16,732.72	-
HOLYOKE . . . . .	56,537	943,385.22	1 \$832,066.98	111,318.24	-	-	-	-	25,719.88	-
PITTSFIELD . . . . .	49,677	32,542.41	-	31,108.17	-	-	-	-	28,520.07	-
HAVERHILL . . . . .	48,710	113,981.51	-	113,957.51	-	-	1,436.24	-	-	-
EVERETT . . . . .	48,424	77,665.03	-	37,621.97	40,043.06	-	24.00	-	732.72	175.39
CHELSEA . . . . .	45,816	56,996.10	-	26,230.08	30,766.02	-	-	-	21,608.72	-
CHICOPee . . . . .	43,930	367,082.29	297,918.25	69,164.04	-	-	-	-	-	-
SALEM . . . . .	43,353	87,789.37	-	86,318.37	-	-	-	-	8,322.68	-
FITCHBURG . . . . .	40,692	54,103.91	-	54,103.91	-	-	1,471.00	-	20,359.79	984.58
WALTHAM . . . . .	39,247	60,243.06	-	60,243.06	-	-	-	-	22,764.86	527.31
TAUNTON . . . . .	37,355	412,331.96	328,170.66	84,161.30	-	-	-	-	21,552.81	-
REVERe . . . . .	35,680	43,553.91	-	23,140.45	20,413.46	-	-	-	11,016.83	-
BEVERLY . . . . .	25,086	53,134.19	-	53,134.19	-	-	-	-	16,510.51	8.01
NORHAMPTON . . . . .	24,381	63,123.52	-	64,247.24	-	-	-	-	11,992.14	160.00
GLOUCESTER . . . . .	24,204	63,650.05	-	63,650.05	-	-	-	-	1,288.81	-
MELROSE . . . . .	23,170	32,551.92	-	16,700.44	15,851.48	-	-	-	20,025.67	-
LEOMINSTER . . . . .	21,810	23,979.65	-	23,430.30	-	-	549.35	-	11,069.73	231.19
ATLEBORO . . . . .	21,769	32,916.96	-	32,916.96	-	-	-	-	-	-
NORTh ADAMS . . . . .	21,621	19,708.98	-	18,463.21	-	-	-	-	8,937.90	-
PEABODY . . . . .	21,345	259,940.95	189,510.28	68,866.59	-	-	1,245.77	-	8,711.50	-
WESTFIELD . . . . .	19,775	300,620.93	*264,724.99	35,895.94	-	-	1,564.08	-	363.80	-
WOBURN . . . . .	19,434	36,225.96	-	36,225.96	-	-	-	-	11,251.56	-
GARDNER . . . . .	15,399	42,384.66	-	42,384.66	-	-	-	-	6,925.02	-
MARLBOROUGH . . . . .	15,587	25,531.86	-	25,531.86	-	-	-	-	3,755.25	-
NEwBURYPORT . . . . .	15,084	45,224.79	-	42,174.75	-	-	-	-	827.51	-
39 Cities	2,940,335	\$8,682,969.99	\$1,912,391.16	\$4,737,740.13	\$1,154,085.15	\$35,913.86	\$8,190.30	\$1,394.78	\$738,657.28	\$188,315.20
										\$832,754.61

<sup>1</sup> Includes gas, amount not specified.

<sup>1</sup> Includes \$392,877.04 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					Soldiers' Benefits
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	
BOSTON . . . . .	\$64,408,995.68	\$1,964,615.91	\$8,694,645.17	\$5,013,649.79	\$3,185,928.36	\$18,134,915.29	\$1,155,692.22
WORCESTER . . . . .	10,938,566.29	369,767.87	1,758,519.69	692,525.57	633,639.31	3,036,736.50	297,990.58
SPRINGFIELD . . . . .	10,484,587.05	376,629.29	1,679,629.29	776,257.31	636,253.51	2,452,626.95	454,300.94
FALL RIVER . . . . .	4,041,382.03	162,205.84	678,963.81	242,192.45	192,087.65	967,233.50	235,323.50
CAMBRIDGE . . . . .	6,992,126.14	276,820.42	1,124,546.77	708,900.77	356,890.68	1,417,943.77	154,871.25
NEW BEDFORD . . . . .	4,826,821.49	180,402.74	515,172.04	420,892.33	225,377.00	925,425.99	233,214.35
SOMERVILLE . . . . .	4,805,436.94	703,090.03	502,743.66	502,743.66	280,019.58	1,155,025.24	142,919.49
LYNN . . . . .	5,094,970.04	221,365.91	719,395.75	439,155.55	256,128.60	1,195,497.89	160,910.31
LOWELL . . . . .	4,395,171.57	167,487.11	712,334.64	300,947.85	447,277.24	901,254.89	170,346.02
LAWRENCE . . . . .	3,302,213.02	213,348.49	553,480.95	301,072.90	337,431.81	483,788.32	96,817.49
QUINCY . . . . .	3,958,295.74	154,513.47	551,185.25	357,072.93	300,458.30	1,020,988.30	92,894.28
NEWTON . . . . .	4,023,699.52	177,222.66	576,486.83	370,573.91	445,547.05	325,391.60	86,519.12
BROCKTON . . . . .	2,851,743.95	133,344.69	439,222.53	293,160.98	196,008.91	594,871.65	93,489.06
MEDFORD . . . . .	2,759,281.38	122,419.83	392,850.17	201,672.00	167,919.99	377,882.93	80,261.36
MALDEN . . . . .	2,591,460.42	87,238.21	444,320.55	206,523.44	151,994.17	471,033.82	99,113.81
HOLYOKE . . . . .	3,528,636.28	132,674.85	498,251.47	206,523.44	177,382.42	640,614.34	96,539.44
PITTSFIELD . . . . .	2,312,411.91	80,899.36	328,398.01	115,586.67	198,802.23	731,905.22	130,287.02
HAVERHILL . . . . .	2,251,297.52	86,822.76	327,915.08	144,704.90	161,142.94	580,457.52	55,773.15
EVERETT . . . . .	2,584,732.99	86,572.93	332,020.18	144,530.37	121,690.13	659,245.19	97,245.60
CHELSEA . . . . .	2,163,900.65	90,472.77	351,916.94	129,662.14	97,965.20	634,766.72	63,095.85
CHICOPEE . . . . .	2,182,599.57	90,472.77	309,642.02	163,215.55	182,868.84	565,127.00	119,485.13
SALEM . . . . .	2,013,802.20	94,499.71	309,642.02	90,580.20	202,548.80	470,727.38	45,305.34
FITCHBURG . . . . .	1,945,653.20	77,955.43	241,701.86	113,389.61	174,747.94	655,921.70	72,188.45
WALTHAM . . . . .	1,892,775.56	121,733.53	248,611.86	134,763.25	109,396.18	528,537.27	37,454.44
TAUNTON . . . . .	1,813,773.27	69,931.76	231,741.96	95,834.74	116,578.51	290,981.15	93,829.71
REVERE . . . . .	1,800,662.25	95,312.82	196,406.48	98,842.34	58,957.65	332,242.53	53,138.92
BEVERLY . . . . .	1,507,160.75	63,772.60	258,979.74	101,705.01	178,009.18	267,190.10	17,817.77
NORTHAMPTON . . . . .	1,056,334.75	48,067.46	150,404.19	47,206.73	139,381.05	170,884.04	34,524.69
GLoucester . . . . .	1,245,005.78	75,649.02	200,579.43	71,303.15	103,183.47	204,997.63	53,047.55
MELROSE . . . . .	1,097,793.98	79,423.89	176,692.11	84,095.30	73,277.05	129,111.90	23,406.69
LEOMINSTER . . . . .	804,094.55	35,649.72	101,414.30	41,396.72	92,643.79	238,786.65	49,990.95
ATLANTIC . . . . .	1,015,800.18	49,397.79	151,491.08	41,444.17	86,209.42	214,292.21	39,171.80
ATLANTIC . . . . .	893,433.67	45,812.70	117,537.84	42,483.51	71,143.46	240,098.40	27,946.03
NORTH ADAMS . . . . .	1,273,606.58	58,119.89	175,784.42	77,325.08	69,375.55	179,264.22	11,675.20
PEABODY . . . . .	1,118,965.79	40,753.62	99,968.33	32,204.44	100,452.99	185,575.57	17,199.27
WESTFIELD . . . . .	871,911.92	46,876.24	103,521.04	32,204.44	70,353.94	161,896.00	19,183.45
WOBURN . . . . .	691,991.18	30,237.83	76,283.72	55,327.18	92,357.12	157,840.49	22,973.20
GARDNER . . . . .	638,308.98	37,806.56	79,805.88	35,134.64	92,357.12	157,840.49	22,973.20
MARLBOROUGH . . . . .	628,576.59	24,783.64	76,755.63	33,712.57	58,248.71	158,438.94	37,015.83
NEWBURYPORT . . . . .							
39 Cities . . . . .	\$172,305,981.36	\$6,433,680.58	\$25,081,575.61	\$12,997,790.23	\$10,515,707.99	\$41,829,670.86	\$4,819,311.97

TABLE IX. — Summary of Maintenance — Concluded.

Cities.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$14,778,478.88	\$1,029,868.75	\$2,119,773.97	\$2,728,461.62	\$2,424,589.37	\$2,857,506.17	\$134,911.34	\$183,958.84
Worcester	3,250,342.46	163,701.60	120,299.06	232,062.55	101,690.75	234,197.31	47,081.74	11.30
Springfield	3,093,944.76	200,000.00	298,978.78	93,021.74	94,040.67	309,333.53	—	100.00
Fall River	1,147,722.72	41,911.04	34,244.92	158,058.70	25,006.05	128,026.03	28,405.72	—
Cambridge	1,843,419.10	82,288.56	179,515.98	215,737.52	264,639.38	315,417.50	50,134.44	—
New Bedford	1,323,848.07	60,967.93	43,798.41	59,890.30	12,348.29	184,358.68	41,125.36	—
Somerville	1,441,668.30	83,454.98	122,074.30	103,533.22	221,126.04	176,416.19	—	—
Lynn	1,507,752.14	68,499.98	139,853.89	101,311.69	29,104.55	178,251.27	70,017.54	1,604.37
Lowell	1,077,185.31	34,750.94	33,911.95	85,309.18	122,448.93	264,563.37	31,457.70	—
Lawrence	1,025,907.81	47,469.33	67,801.97	48,336.57	48,263.48	182,964.78	24,994.81	—
Quincy	1,148,318.50	61,237.04	67,376.97	31,490.33	9,815.60	131,944.33	31,048.67	114.54
Newton	1,436,339.91	89,752.35	144,687.62	124,592.42	15,030.24	190,029.14	489.48	137.19
Brockton	800,889.53	39,552.00	23,380.08	63,961.57	15,288.50	121,540.59	—	—
Medford	978,435.73	31,927.98	63,070.56	25,492.03	242,051.22	68,457.70	16,732.72	—
Malden	684,215.40	47,504.10	68,239.87	59,223.92	147,503.36	80,293.61	25,719.88	—
Holyoke	710,559.40	25,000.00	36,438.64	70,008.10	37,738.87	94,335.22	28,520.07	302.48
Pittsfield	676,234.77	25,000.00	8,595.90	10,218.72	37,641.60	132,592.41	—	—
Haverhill	578,883.73	33,932.36	13,750.75	23,147.48	14,177.23	113,981.51	732.72	175.39
Everett	773,289.44	33,381.49	73,647.49	52,857.13	97,336.43	77,665.03	21,608.72	—
Chelsea	541,192.08	17,860.35	36,309.77	50,914.94	12,857.34	36,996.10	—	—
Chicopee	536,716.07	7,403.87	7,403.87	12,857.34	19,981.98	367,082.29	8,322.68	—
Salem	487,958.97	33,644.19	53,111.43	23,462.89	18,562.18	87,789.37	20,359.79	984.58
Fitchburg	461,885.42	15,260.22	16,141.69	29,893.08	9,171.12	54,103.91	22,704.86	527.31
Waltham	483,114.84	29,870.35	37,736.97	34,478.73	47,282.27	60,243.06	21,532.81	—
Taunton	487,918.72	19,694.73	16,411.92	2,794.00	5,398.37	412,331.96	11,016.83	—
Revere	548,321.15	6,393.39	20,268.48	18,116.50	62,417.29	43,553.91	—	—
Beverly	485,206.28	33,008.14	12,643.93	11,088.62	6,085.67	53,134.19	16,510.51	8.01
Northampton	339,154.74	39,700.16	1,430.66	1,462.50	6,842.57	65,123.52	11,992.14	160.00
Glooucester	369,556.32	1,000.00	13,488.10	13,281.41	13,980.24	63,650.65	1,288.81	—
Melrose	370,961.18	18,754.16	33,916.22	18,628.58	19,932.69	32,551.92	20,025.67	—
Leominster	215,076.92	12,040.36	4,097.67	936.00	1,596.35	23,979.65	11,069.73	231.19
Attleboro	278,628.74	17,638.22	11,775.50	5,617.00	5,515.67	32,916.96	—	—
North Adams	378,494.77	19,946.28	7,139.82	7,139.82	12,097.59	19,708.98	8,937.90	—
Peabody	311,806.64	1,000.00	17,693.11	10,178.28	13,858.82	259,940.95	8,711.50	—
Westfield	352,516.34	20,527.77	3,435.19	1,229.25	8,051.15	300,620.93	363.80	—
Woburn	262,167.26	21,877.84	17,393.08	11,039.85	13,183.49	36,225.96	11,251.56	—
Gardner	189,496.26	8,697.92	7,302.25	7,302.25	9,956.49	42,534.66	6,925.02	—
Maldenborough	164,106.80	8,338.77	3,530.16	2,905.50	4,222.75	3,755.86	3,755.25	—
Newburyport	166,068.38	14,966.88	5,115.34	2,160.00	5,258.37	45,224.79	827.51	—
39 Cities	\$45,600,603.98	\$2,565,009.26	\$3,976,271.63	\$4,542,504.87	\$4,333,911.91	\$8,682,969.99	\$738,657.28	\$188,315.20



TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G All Other
						Sewer	Park	Water	
BOSTON . . . . .	\$8,522,878.02	\$692,516.80	\$3,544,910.40	\$2,383,670.03	—	\$149,186.11	\$300,853.81	\$1,481,740.87	—
WORCESTER . . . . .	643,752.29	198,082.23	283,980.32	150,169.75	—	—	—	—	\$11,519.99
SPRINGFIELD . . . . .	907,864.09	133,561.39	388,272.84	326,029.86	—	—	—	—	—
FALL RIVER . . . . .	540,752.55	120,080.40	392,281.87	16,787.50	—	—	—	—	11,602.78
CAMBRIDGE . . . . .	700,523.87	153,857.03	434,581.65	51,007.50	\$225.00	10,906.92	49,945.77	—	—
NEW BEDFORD . . . . .	549,529.82	181,991.47	300,677.85	52,126.25	—	—	—	—	14,734.25
SOMERVILLE . . . . .	429,912.42	106,554.57	146,718.75	—	—	6,619.06	17,756.41	137,956.54	14,307.09
LYNN . . . . .	515,288.57	203,420.93	266,089.46	24,756.25	261.25	—	—	—	84.37
LOWELL . . . . .	369,258.46	151,519.18	203,758.66	13,896.25	—	—	—	—	1,187.06
LAWRENCE . . . . .	313,223.63	115,277.20	188,129.37	8,630.00	—	—	—	—	—
QUINCY . . . . .	460,951.93	113,995.94	172,030.40	19,253.33	—	40,518.68	20,810.94	94,342.64	—
NEWTON . . . . .	400,746.77	33,885.04	263,435.12	18,540.00	—	50,872.55	23,498.08	8,515.98	—
BROCKTON . . . . .	181,918.60	74,310.78	61,401.25	46,184.07	22.50	4,360.53	11,687.71	60,506.44	—
MEDFORD . . . . .	321,827.83	79,215.71	136,963.75	16,873.75	977.50	4,182.59	10,429.96	60,436.73	8,121.05
MALDEN . . . . .	257,081.59	69,424.30	104,006.96	480.00	—	—	—	—	—
HOLYOKE . . . . .	243,151.21	85,493.71	97,882.50	59,775.00	—	—	—	—	—
PITTSFIELD . . . . .	156,879.65	47,155.15	85,929.25	18,280.00	—	—	—	—	5,515.25
HAVERHILL . . . . .	98,193.08	49,566.83	39,632.50	8,993.75	—	—	—	—	—
EVERETT . . . . .	270,866.03	77,567.00	95,711.00	4,243.75	—	4,249.69	10,608.92	70,507.19	7,978.48
CHelsea . . . . .	188,755.26	27,923.32	87,861.28	3,655.00	—	2,918.20	7,830.84	54,172.32	4,394.30
CHICOPee . . . . .	125,260.16	62,094.49	43,136.25	19,902.50	—	—	—	—	126.92
SALEM . . . . .	118,823.50	50,932.39	53,731.11	14,160.00	—	—	—	—	—
FITCHBURG . . . . .	80,857.80	38,743.09	48,707.71	21,407.00	—	—	8,471.99	—	—
WALTHAM . . . . .	204,896.02	56,659.32	95,116.66	18,825.00	—	19,240.26	—	—	6,382.79
TAUNTON . . . . .	45,461.96	62,464.87	62,789.00	39,673.56	—	2,157.90	5,781.96	35,943.70	—
REVERE . . . . .	179,954.36	63,045.30	62,464.87	10,560.63	—	—	—	—	—
BEVERLY . . . . .	60,446.09	15,813.59	42,222.50	2,410.00	—	—	—	—	—
NORTHAMPTON . . . . .	29,066.48	17,487.94	10,966.25	—	—	—	—	—	612.29
GLOUCESTER . . . . .	95,826.94	9,612.29	49,135.07	37,079.58	—	—	—	—	—
MELROSE . . . . .	129,665.69	22,148.25	66,502.50	1,876.25	—	1,995.78	5,348.23	27,911.04	3,883.64
LEOMINSTER . . . . .	64,481.16	10,708.52	31,711.39	22,061.25	—	—	—	—	—
ATTLEBORO . . . . .	56,681.30	19,126.93	19,224.17	18,330.00	—	—	—	—	20
NORTH ADAMS . . . . .	50,020.33	24,559.17	17,552.71	7,908.45	—	—	—	—	—
PRAYD . . . . .	67,011.03	22,668.53	33,577.50	10,765.00	—	—	—	—	380.15
WESTFIELD . . . . .	61,327.68	8,627.63	32,975.00	19,345.00	—	—	—	—	7,624.07
WINDHAM . . . . .	92,936.75	19,316.45	46,496.58	14,831.25	—	1,269.03	3,396.40	—	—
WOBURN . . . . .	53,626.94	14,658.89	21,816.88	1,275.00	—	—	—	—	4,026.70
GARDNER . . . . .	37,748.77	23,768.99	24,566.25	1,265.00	—	—	—	—	—
MARLBOROUGH . . . . .	53,626.94	23,768.99	24,566.25	1,265.00	—	—	—	—	933.66
NEWBURYPORT . . . . .	24,369.93	9,799.59	12,658.55	1,118.13	—	—	—	—	—
39 Cities . . . . .	\$17,782,220.42	\$3,280,632.50	\$8,071,606.10	\$3,486,145.64	\$1,486.25	\$298,477.30	\$497,181.70	\$2,032,033.45	\$114,657.48



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**DIVISION D**

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**INDEBTEDNESS**

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1933.*

Cities.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	Temporary Loans (Revenue and Other)	Warrants or Orders
BOSTON	\$184,304,000.00	\$93,155,300.00	—	—	\$77,648,700.00	—	\$13,500,000.00	—
WORCESTER	16,862,024.73	8,117,000.00	—	—	3,550,600.00	—	4,710,000.00	\$475,424.73
SPRINGFIELD	22,149,556.41	10,705,500.00	—	—	7,458,000.00	—	3,620,000.00	366,056.41
FALL RIVER	10,988,880.51	8,906,500.00	\$402,380.51	—	7,458,000.00	—	1,265,000.00	—
CAMBRIDGE	15,423,800.00	11,304,800.00	—	\$25,000.00	1,270,000.00	\$4,000.00	2,820,000.00	—
NEW BEDFORD	10,266,927.91	7,168,000.00	313,207.12	26,734.93	1,122,000.00	—	1,488,000.00	148,985.86
SOMERVILLE	5,695,668.87	3,712,000.00	405,611.85	—	—	—	1,535,000.00	63,057.02
LYNN	9,506,615.00	6,281,900.00	601,000.00	—	559,000.00	4,000.00	2,060,715.00	—
LOWELL	6,887,062.41	4,184,410.00	668,300.36	—	319,500.00	—	1,459,960.00	264,392.05
LAWRENCE	4,994,000.00	3,835,500.00	100,000.00	—	204,000.00	—	1,855,000.00	—
QUINCY	6,307,745.82	3,840,500.00	100,000.00	—	450,000.00	—	1,540,000.00	30,681.94
BROCKTON	8,308,637.12	6,533,000.00	—	—	1,290,000.00	—	1,712,000.00	220,637.12
MEDFORD	4,930,850.00	3,220,350.00	83,500.00	—	411,000.00	21,000.00	1,195,000.00	—
MALDEN	3,899,849.20	2,780,500.00	100,000.00	—	8,000.00	—	1,932,000.00	79,349.20
HOLYOKE	4,719,633.65	2,124,000.00	171,683.65	—	1,404,000.00	—	1,019,950.00	—
PITTSFIELD	2,953,000.00	2,148,000.00	—	—	355,000.00	—	450,000.00	—
HAVERHILL	2,100,076.14	1,173,000.00	59,076.14	—	209,000.00	—	659,000.00	—
EVERETT	3,359,400.00	2,308,400.00	25,000.00	—	96,000.00	—	930,000.00	342,359.29
CHelsea	3,377,768.44	2,013,400.00	432,722.64	—	521,286.51	—	950,000.00	74,434.15
CHICOFEE	2,760,932.80	1,167,400.00	79,348.65	—	489,750.00	—	700,000.00	83,364.77
SALEM	2,488,864.77	1,308,500.00	59,000.00	—	313,000.00	—	615,000.00	—
WALTHAM	2,409,600.00	1,276,000.00	20,000.00	—	498,600.00	—	645,000.00	—
WILBURGH	3,746,500.00	2,357,500.00	332,000.00	—	412,000.00	—	350,000.00	59,689.42
TAUNTON	2,894,096.23	1,513,000.00	90,406.81	—	881,000.00	—	372,675.00	166,706.60
REVERE	2,982,474.78	1,824,500.00	389,593.18	—	229,000.00	—	450,000.00	—
BEVERLY	1,478,000.00	953,000.00	25,000.00	—	50,000.00	—	350,000.00	—
NORTHAMPTON	555,500.00	205,500.00	—	—	—	—	450,000.00	—
GLoucester	2,551,593.61	1,171,875.00	—	—	903,000.00	—	450,000.00	26,718.61
MELROSE	1,783,000.00	1,350,000.00	—	—	33,000.00	—	400,000.00	—
LEominster	1,578,925.73	750,000.00	—	—	543,000.00	—	250,000.00	35,925.73
Attleboro	1,101,000.00	602,000.00	—	—	424,000.00	—	135,000.00	—
NORTH ADAMS	1,045,150.00	492,800.00	—	—	144,950.00	—	480,400.00	—
PEABODY	1,421,621.63	758,500.00	30,000.00	—	213,000.00	—	365,000.00	55,121.63
WESTFIELD	1,446,400.00	723,500.00	115,500.00	—	472,000.00	—	135,000.00	—
Woburn	1,764,401.57	994,000.00	90,000.00	—	306,500.00	—	343,800.00	30,101.57
GARDNER	580,500.00	482,000.00	—	—	23,500.00	—	75,000.00	—
MARLBOROUGH	1,032,500.00	589,000.00	10,000.00	—	24,000.00	—	1,409,500.00	—
NEWBURYPORT	530,774.91	316,774.91	—	—	94,000.00	—	120,000.00	—
39 Cities	\$365,613,332.24	\$203,538,809.91	\$5,169,894.79	\$51,734.93	\$103,356,100.00	\$29,000.00	\$50,939,286.51	\$2,528,506.10

<sup>1</sup> Includes \$4,500 in anticipation of highway reimbursement from county.

TABLE XII. — *Relation of Indebtedness to Valuation — 1933.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1933, together with the supplemental assessment of December, 1933.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Marlborough (see footnote on Table XI), tax title loans, and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1933 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . . . .	781,188	7.6	\$1,801,028,200	\$170,804,000.00	\$33,403,316.03	\$137,400,683.97
2 FALL RIVER . . . . .	115,274	7.4	111,629,260	9,321,500.00	1,006,000.00	8,315,500.00
3 NEW BEDFORD . . . . .	112,597	6.3	119,108,323	8,316,734.93	821,380.03	7,495,354.90
4 SPRINGFIELD . . . . .	149,900	6.1	298,937,665	18,163,500.00	—	18,163,500.00
5 WOBURN . . . . .	19,434	5.9	22,084,506	1,300,500.00	—	1,300,500.00
6 WESTFIELD . . . . .	19,775	5.8	20,620,174	1,195,900.00	—	1,195,900.00
7 TAUNTON . . . . .	37,355	5.7	38,156,791	2,394,000.00	232,099.87	2,161,900.13
8 LEOMINSTER . . . . .	21,810	5.5	23,450,812	1,293,000.00	—	1,293,000.00
9 CAMBRIDGE . . . . .	113,643	5.0	190,868,980	12,603,800.00	3,055,547.53	9,548,252.47
10 GLOUCESTER . . . . .	24,204	5.0	41,692,580	2,074,875.00	—	2,074,875.00
11 REVERE . . . . .	35,680	4.9	41,561,505	2,053,500.00	—	2,053,500.00
12 LYNN . . . . .	102,320	4.7	142,264,363	6,844,900.00	208,231.59	6,636,668.41
13 WALTHAM . . . . .	39,247	4.6	59,944,719	2,769,500.00	—	2,769,500.00
14 MEDFORD . . . . .	59,714	4.3	84,475,559	3,652,350.00	30,000.00	3,622,350.00
15 PITTSFIELD . . . . .	49,677	4.1	61,750,990	2,503,000.00	—	2,503,000.00
16 PEABODY . . . . .	21,345	4.0	24,492,232	971,500.00	—	971,500.00
17 LOWELL . . . . .	100,234	3.9	114,894,421	4,503,910.00	—	4,503,910.00
18 LAWRENCE . . . . .	85,068	3.9	101,867,850	4,039,000.00	52,783.97	3,986,216.03
19 HOLYOKE . . . . .	56,537	3.8	88,222,765	3,528,000.00	<sup>1</sup> 145,000.00	3,383,000.00
20 CHICOPEE . . . . .	43,930	3.8	43,775,073	1,657,150.00	—	1,657,150.00
21 MARLBOROUGH . . . . .	15,587	3.7	16,693,921	613,000.00	—	613,000.00
22 MELROSE . . . . .	23,170	3.6	38,149,109	1,383,000.00	—	1,383,000.00
23 NEWTON . . . . .	65,276	3.6	168,961,914	6,988,000.00	894,190.59	6,093,809.41
24 MALDEN . . . . .	58,036	3.4	73,534,628	2,788,500.00	272,176.69	2,516,323.31
25 FITCHBURG . . . . .	40,692	3.4	52,391,979	1,774,600.00	—	1,774,600.00
26 WORCESTER . . . . .	195,311	3.3	330,759,950	11,676,600.00	599,969.22	11,076,630.78
27 CHELSEA . . . . .	45,816	3.3	50,700,149	2,081,400.00	400,537.51	1,680,862.49
28 QUINCY . . . . .	71,983	3.2	132,663,775	4,290,500.00	—	4,290,500.00
29 ATTLEBORO . . . . .	21,769	3.1	26,211,428	1,026,000.00	<sup>2</sup> 207,731.99	818,268.01
30 EVERETT . . . . .	48,424	3.1	75,649,654	2,404,400.00	89,508.32	2,314,891.68
31 NEWBURYPORT . . . . .	15,084	3.0	13,541,641	410,774.91	—	410,774.91
32 SOMERVILLE . . . . .	103,908	3.0	123,090,937	3,712,000.00	—	3,712,000.00
33 BROCKTON . . . . .	63,797	2.8	80,016,575	2,551,000.00	324,576.06	2,226,423.94
34 SALEM . . . . .	43,353	2.7	59,667,169	1,621,500.00	—	1,621,500.00
35 HAVERHILL . . . . .	48,710	2.4	57,259,106	1,382,000.00	22,000.00	1,360,000.00
36 NORTH ADAMS . . . . .	21,621	2.4	24,048,985	567,750.00	—	567,750.00
37 GARDNER . . . . .	19,399	2.3	22,245,785	505,500.00	—	505,500.00
38 BEVERLY . . . . .	25,086	2.2	45,842,899	1,003,000.00	—	1,003,000.00
39 NORTHAMPTON . . . . .	24,381	0.7	27,720,095	205,500.00	—	205,500.00
39 Cities . . . . .	2,940,335	5.5	\$4,847,976,467	\$306,975,644.84	\$41,765,049.40	\$265,210,595.44

<sup>1</sup> Railroad stock offsetting debt of \$145,000.

<sup>2</sup> Includes \$63,660.52 investment fund.

TABLE XIII. — *Debt Transactions for 1933 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED					CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue and Other)	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue and Other)	Warrants or Orders
BOSTON	\$12,066,000.00	—	\$4,270,000.00	\$50,500,000.00	—	\$9,375,500.00	—	\$182,000.00	\$45,000,000.00	—
WORCESTER	1,447,000.00	—	—	12,063,000.00	\$475,424.73	1,301,000.00	—	480,200.00	12,830,000.00	\$586,559.40
SPRINGFIELD	1,784,000.00	—	100,000.00	8,720,000.00	366,056.41	912,000.00	—	274,000.00	8,700,000.00	684,237.41
FALL RIVER	420,000.00	\$500,000.00	—	3,753,000.00	—	1,177,000.00	\$97,619.49	36,000.00	4,190,000.00	—
CAMBRIDGE	1,615,000.00	—	—	7,237,500.00	—	1,987,950.00	—	56,000.00	6,851,500.00	—
NEW BEDFORD	393,000.00	393,000.00	—	5,578,500.00	148,985.86	848,000.00	79,792.88	69,000.00	6,157,500.00	177,731.61
SOMERVILLE	680,000.00	447,850.00	—	5,822,550.00	63,057.02	334,000.00	42,238.15	—	6,507,550.00	—
LYNN	420,000.00	775,000.00	25,000.00	5,516,465.00	—	625,900.00	174,000.00	—	5,723,050.00	—
LOWELL	330,000.00	100,000.00	—	3,709,960.00	264,892.05	704,720.00	56,699.64	—	4,935,000.00	—
LAWRENCE	—	100,000.00	—	2,405,000.00	—	676,150.00	84,436.12	—	2,405,000.00	—
QUINCY	320,000.00	531,000.00	30,000.00	4,630,000.00	30,681.94	717,500.00	—	119,000.00	4,760,500.00	34,999.03
NEWTON	125,000.00	—	—	3,651,000.00	220,637.12	437,000.00	—	47,000.00	3,475,000.00	—
BROCKTON	210,000.00	83,500.00	200,000.00	3,527,000.00	—	430,250.00	—	128,000.00	3,015,000.00	—
MEDFORD	418,500.00	100,000.00	30,000.00	3,163,750.00	—	543,350.00	—	42,000.00	3,368,750.00	—
MALDEN	—	180,000.00	—	2,863,450.00	79,349.20	224,000.00	8,316.35	4,000.00	2,928,200.00	87,777.16
HOLIOKE	—	—	—	1,765,000.00	—	345,400.00	—	115,000.00	1,933,000.00	—
PITTSFIELD	415,000.00	70,000.00	—	1,927,000.00	—	155,000.00	10,923.86	30,000.00	3,080,000.00	—
HAVERHILL	303,000.00	25,000.00	—	2,740,000.00	—	429,500.00	—	11,000.00	3,066,050.50	142,203.61
EVERETT	235,000.00	510,000.00	—	1,533,894.36	342,359.29	213,750.00	77,277.36	18,000.00	2,730,250.00	138,015.89
CHELSEA	57,000.00	100,000.00	—	2,125,000.00	74,434.15	380,500.00	20,651.35	33,750.00	2,327,000.00	65,703.42
CHICOPEE	345,000.00	59,000.00	—	2,630,250.00	88,364.77	183,500.00	—	30,500.00	2,327,000.00	—
SALEM	65,000.00	20,000.00	—	2,412,000.00	—	162,000.00	—	44,700.00	2,327,000.00	—
FITCHBURG	200,000.00	300,000.00	—	2,107,650.00	—	360,500.00	58,000.00	44,000.00	2,327,000.00	—
WALTHAM	330,000.00	100,000.00	10,000.00	1,480,975.00	59,689.42	258,900.00	9,593.19	102,500.00	1,580,475.00	49,231.95
TAUNTON	165,000.00	425,000.00	—	1,333,991.00	166,706.60	240,500.00	35,406.82	35,000.00	800,107.00	209,015.69
REVERE	577,000.00	25,000.00	—	1,450,000.00	—	132,000.00	—	16,000.00	1,350,000.00	—
BEVERLY	—	—	—	1,010,000.00	—	54,000.00	—	—	960,000.00	—
NORTHAMPTON	155,000.00	—	60,000.00	1,250,000.00	26,718.61	167,375.00	—	70,000.00	1,200,000.00	—
GLOUCESTER	—	—	—	1,175,000.00	—	168,500.00	—	26,000.00	1,175,000.00	—
MELROSE	—	—	100,000.00	755,000.00	35,925.73	92,000.00	—	65,500.00	870,000.00	42,785.06
LEOMINSTER	160,000.00	—	—	725,000.00	—	65,500.00	—	32,000.00	920,000.00	—
ATTLEBORO	70,000.00	—	—	788,300.00	—	122,425.00	—	26,000.00	707,900.00	—
NORTH ADAMS	35,000.00	30,000.00	—	905,000.00	55,121.63	97,000.00	—	37,000.00	965,000.00	—
PEABODY	60,000.00	120,000.00	—	400,000.00	—	107,100.00	4,500.00	36,000.00	565,000.00	—
WESTFIELD	50,000.00	90,000.00	—	717,800.00	30,101.57	146,984.21	—	49,000.00	724,000.00	31,595.94
WOBURN	—	—	—	505,000.00	—	58,500.00	—	13,000.00	505,000.00	—
GARDNER	50,000.00	10,000.00	—	599,500.00	—	117,000.00	—	11,000.00	540,000.00	—
MARLBOROUGH	80,000.00	—	60,000.00	364,000.00	—	71,500.00	—	15,000.00	394,000.00	—
NEWBURYPORT	—	—	—	—	—	—	—	—	—	—
39 Cities	\$23,239,500.00	\$5,929,350.00	\$4,885,000.00	\$154,834,370.16	\$2,528,506.10	\$23,696,054.21	\$759,455.21	\$2,557,000.00	\$153,876,217.10	\$2,514,280.70

<sup>1</sup> Includes \$1,000 cemetery loans.

<sup>2</sup> Includes \$3,000 cemetery loans.

<sup>3</sup> Includes \$4,500 in anticipation of highway reimbursement from county.

<sup>4</sup> Includes \$150,000 in anticipation of bond issue.

<sup>5</sup> Includes \$8,500 cemetery loans.

<sup>6</sup> Includes \$500 cemetery loans.



TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1933.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$869,679.64	<sup>1</sup> \$3,376.17	\$866,303.47	\$158,301.41	\$95,718.13	\$612,283.93
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	35,138.82	—	35,138.82	20,995.68	14,143.14	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	75,087.47	—	75,087.47	12,741.61	5,339.56	57,006.30
LYNN . . .	6,163.84	—	6,163.84	—	6,163.84	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	9,892.11	<sup>2</sup> 9,892.11	—	—	—	—
QUINCY . . .	92,399.74	—	92,399.74	41,727.65	11,687.89	38,984.20
NEWTON . . .	62,885.99	—	62,885.99	52,390.45	6,976.58	3,518.96
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	36,866.47	—	36,866.47	8,393.97	3,470.08	25,002.42
MALDEN . . .	36,560.29	—	36,560.29	8,490.00	3,096.66	24,973.63
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	40,903.86	—	40,903.86	8,619.14	3,149.78	29,134.94
CHELSEA . . .	30,327.52	—	30,327.52	5,617.50	2,324.98	22,385.04
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	22,329.67	—	22,329.67	19,814.34	2,515.33	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	20,723.25	—	20,723.25	4,153.94	1,716.67	14,852.64
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	16,963.12	—	16,963.12	3,841.85	1,587.88	11,533.39
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	3,451.25	—	3,451.25	2,442.86	1,008.39	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,359,373.04	\$13,268.28	\$1,346,104.76	\$347,530.40	\$158,898.91	\$839,675.45

<sup>1</sup> Deepening Neponset River.<sup>2</sup> Grade crossing.

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1933.

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON . . . . .	\$7,459,792.89	\$5,657,126.62	-	\$932,986.63	\$869,679.64	-
WORCESTER . . . . .	1,627,200.00	1,621,200.00	-	6,000.00	-	-
SPRINGFIELD . . . . .	1,186,000.00	1,186,000.00	-	-	-	\$97,619.49
FALL RIVER . . . . .	1,240,619.49	1,143,000.00	-	-	35,138.82	-
CAMBRIDGE . . . . .	985,838.82	950,700.00	-	-	-	79,792.88
NEW BEDFORD . . . . .	996,792.88	917,000.00	-	-	75,087.47	42,238.15
SOMERVILLE . . . . .	949,325.62	334,000.00	\$18,000.00	-	6,163.84	174,000.00
LYNN . . . . .	862,563.84	682,400.00	-	-	-	56,699.64
LOWELL . . . . .	798,669.64	741,970.00	-	-	-	-
LAWRENCE . . . . .	704,842.11	692,150.00	-	2,800.00	9,892.11	84,436.12
QUINCY . . . . .	1,013,335.86	836,500.00	-	-	92,399.74	-
NEWTON . . . . .	597,885.99	534,000.00	-	1,000.00	62,885.99	-
BROCKTON . . . . .	423,350.00	408,350.00	-	15,000.00	-	-
MEDFORD . . . . .	522,766.47	475,150.00	10,750.00	-	36,866.47	-
MALDEN . . . . .	299,878.29	248,000.00	11,000.00	4,318.00	36,560.29	-
HOLYOKE . . . . .	560,816.35	552,500.00	-	-	-	8,316.35
PISTONFIELD . . . . .	460,400.00	460,400.00	-	-	-	-
HAYVERHILL . . . . .	195,923.86	185,000.00	-	-	-	-
EVERETT . . . . .	394,903.86	340,500.00	10,000.00	3,500.00	40,903.86	10,923.86
CHELSEA . . . . .	343,862.88	231,750.00	-	4,508.00	30,327.52	77,277.36
CHICOPEE . . . . .	454,901.35	434,250.00	-	-	-	20,651.35
SALEM . . . . .	214,000.00	214,000.00	-	-	-	-
WITCHBURG . . . . .	206,700.00	206,700.00	-	-	-	-
WALTHAM . . . . .	400,829.67	372,500.00	-	-	22,329.67	58,000.00
TACUNTON . . . . .	353,370.40	342,500.00	8,000.00	577.21	-	9,593.19
REVERLY . . . . .	331,630.07	273,500.00	-	-	20,723.25	35,406.82
REVERLY . . . . .	148,000.00	148,000.00	-	-	-	-
NORTHAMPTON . . . . .	34,000.00	34,000.00	-	-	-	-
GLOUCESTER . . . . .	237,375.00	237,375.00	7,400.00	-	-	-
NELOUSE . . . . .	218,863.12	194,500.00	-	-	16,963.12	-
LEOMINSTER . . . . .	124,000.00	124,000.00	-	10,000.00	-	-
ATLEBORO . . . . .	103,000.00	93,000.00	-	-	-	-
NORTH ADAMS . . . . .	148,425.00	148,425.00	-	-	-	-
PEABODY . . . . .	134,000.00	134,000.00	-	-	-	-
WESTFIELD . . . . .	147,600.00	143,100.00	-	-	-	-
WOBURN . . . . .	202,935.46	195,984.21	3,500.00	-	3,451.25	4,500.00
GARDNER . . . . .	71,500.00	71,500.00	-	-	-	-
MAHLEBOROUGH . . . . .	118,000.00	115,000.00	3,000.00	-	-	-
NEUBURYPORT . . . . .	86,500.00	86,500.00	-	-	-	-
39 Cities . . . . .	\$24,966,598.92	\$21,795,430.83	\$71,650.00	\$980,689.84	\$1,359,373.04	\$759,455.21

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**DIVISION E**

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**CASH BALANCES**

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TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1933					CASH AT END OF 1933						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$8,859,048.77	\$4,177,675.77	\$2,118,496.24	\$3,896.20	\$1,799,528.73	\$759,451.83	\$8,274,420.75	\$5,191,229.79	\$464,158.45	\$5,228.88	\$1,838,244.12	\$775,559.51
WORCESTER	1,665,723.45	1,570,875.40	16,836.53	649.74	64,786.50	12,575.28	1,074,508.74	954,842.31	5,940.06	16,754.58	86,886.45	10,085.34
SPRINGFIELD	1,237,755.80	1,223,299.65	—	—	14,486.25	—	1,741,697.33	1,729,583.30	—	—	12,114.03	—
FALL RIVER	101,758.07	88,294.35	173.77	—	3,583.73	9,706.22	328,211.20	298,688.44	11,797.90	—	4,927.34	12,797.52
FRAMINGHAM	508,044.32	388,529.64	91,446.27	—	7,583.96	110,484.45	664,559.22	460,499.92	118,175.58	—	7,563.71	78,320.01
CAMBRIDGE	396,737.92	308,812.32	73,690.88	4,535.09	4,113.55	7,666.40	599,071.52	507,320.16	31,344.51	4,469.85	15,442.05	14,422.05
NEW BEDFORD	405,031.36	401,235.76	—	—	2,626.01	1,149.59	303,566.49	285,732.53	—	—	16,738.36	1,035.60
SOMERVILLE	319,536.94	506,835.43	4,118.17	5,578.21	586.22	2,418.89	487,331.62	469,670.68	615.67	6,260.70	210.41	10,574.16
LYNN	801,122.61	732,891.40	—	—	—	8,223.03	367,989.71	359,771.19	204.11	—	—	7,979.82
LOWELL	638,076.81	638,076.81	—	—	—	—	619,278.70	610,634.72	—	—	—	8,643.98
LAWRENCE	146,477.89	146,477.89	—	2,545.63	10,306.24	9,408.19	143,285.24	125,937.76	4,621.22	—	9,222.62	3,503.64
QUINCY	330,537.46	306,041.92	1,140.08	32.72	43,322.74	1,223.60	309,097.69	249,515.24	2,366.49	51.47	51,079.59	6,084.90
NEWTON	272,764.89	194,933.07	66,718.49	5,459.67	4,430.06	5,725.69	1,017,240.83	906,466.75	99,576.06	5,301.53	4,672.89	1,223.60
BROCKTON	545,086.16	525,278.88	1,648.66	9,325.02	3,087.91	5,725.69	216,047.27	199,875.94	4,599.79	3,842.94	1,623.94	6,104.66
MEDFORD	147,316.61	143,369.07	1,179.24	1,087.32	998.75	742.23	178,384.33	173,121.72	2,840.29	1,216.72	371.84	783.76
HAVERHILL	288,019.22	272,828.49	—	—	1,238.51	13,922.22	267,308.53	253,039.16	—	—	1,515.22	12,934.15
PITTSFIELD	66,836.64	64,916.92	1,213.91	—	1,610.20	1,191.72	15,889.13	10,410.76	345.60	—	4,898.45	5,478.37
HAVERHILL	137,176.37	133,594.27	—	—	13,436.14	1,323.49	297,032.91	290,737.09	—	5,955.74	3,708.36	2,069.94
EVERETT	300,506.02	281,737.41	—	4,008.98	410.99	1,392.62	189,185.48	148,051.44	—	—	1,333.52	24,505.63
CHELSEA	288,000.13	286,196.52	—	—	410.99	50,225.30	181,231.13	156,391.98	—	—	1,069.39	53,550.45
CHICOPEE	135,775.26	84,697.90	—	—	852.06	1,905.81	196,459.74	142,831.04	—	1,835.52	3,736.88	1,806.81
SALEM	269,533.71	261,485.11	—	864.82	5,277.97	1,295.81	287,466.57	276,607.49	—	5,089.24	4,016.41	575.63
FITCHBURG	55,631.46	37,740.62	—	11,370.45	869.65	2,160.75	286,291.79	276,607.49	14,154.95	—	2,006.06	47,322.21
WALTHAM	184,767.26	161,635.10	11,863.05	7,301.08	1,807.28	2,160.75	214,248.80	146,089.50	23,264.25	10,684.98	746.13	11,821.69
TAUNTON	255,880.25	216,518.99	13,779.32	9,945.85	—	15,636.09	144,518.53	98,001.48	—	4.02	—	—
REVERE	56,007.88	56,007.88	—	—	—	—	490.18	486.16	—	—	183.44	315.26
BEVERLY	71,371.55	70,198.80	—	—	891.91	280.84	175,719.76	175,221.06	—	—	2,864.25	—
NORTHAMPTON	49,053.30	44,634.00	—	414.83	4,004.47	—	97,972.11	95,107.86	—	—	62.87	199.32
GLOUCESTER	67,897.01	67,545.24	—	—	202.97	148.80	136,861.58	136,599.39	—	2,933.95	357.27	669.50
MELROSE	402,401.08	397,660.11	—	3,657.20	414.27	669.50	99,431.24	95,450.52	260.00	—	—	2,958.86
LEMINSTER	78,363.79	77,581.34	65.00	200.00	53.19	464.26	115,584.02	112,365.16	—	—	—	28.75
ATTLEBORO	119,389.66	107,411.87	9,653.34	—	2,295.70	28.75	111,656.03	105,407.36	2,238.40	—	3,981.52	866.16
NORTH ADAMS	91,121.50	90,238.66	—	—	—	882.84	114,466.27	113,500.11	—	100.00	—	19,965.48
PEABODY	56,841.99	38,037.38	—	165.43	18,639.18	18,639.18	77,155.61	57,190.13	—	—	—	8,436.68
PEABODY	66,639.90	59,164.52	—	—	3,621.52	7,475.38	83,621.52	75,184.84	—	—	1,618.41	1,118.20
WELFLELD	30,208.97	28,765.85	—	—	2,311.24	1,129.88	27,002.31	24,265.70	—	—	—	732.50
WOBURN	34,503.78	29,845.28	—	—	32,277.84	32,545.34	33,277.84	32,545.34	—	—	—	725.21
GARDNER	30,963.23	32,972.58	—	—	1,297.44	693.21	35,034.80	32,764.68	—	—	—	—
MARLBOROUGH	80,948.96	71,955.42	—	—	4,681.21	4,312.33	47,819.63	39,973.80	—	—	3,427.61	4,418.22
NEWBURPORT	—	—	—	—	—	—	—	—	—	—	—	—
39 Cities	\$19,925,017.94	\$14,381,937.22	\$2,411,932.95	\$70,872.81	\$2,005,960.45	\$1,054,314.51	\$19,490,586.15	\$15,421,279.86	\$781,678.00	\$79,051.53	\$2,070,675.40	\$137,901.36



## PART II

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### TOWNS OVER 5,000 POPULATION



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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1933

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## Graded According to Population of 1930.

PAYMENTS.										Brookline POPULATION 47,490
<b>Maintenance</b>										<b>\$3,491,949.49</b>
<i>Departmental</i>										<i>3,261,552.14</i>
General government										154,785.67
Protection of persons and property										728,286.99
Health and sanitation										324,293.32
Highways										347,027.92
Charities										314,454.07
Soldiers' benefits										9,272.88
Schools										892,109.64
Libraries										70,345.62
Recreation										218,939.49
Pensions										42,935.37
Unclassified										159,101.17
<i>Public service enterprises</i>										<i>221,151.99</i>
Electric light										—
Water										221,151.99
All other										—
<i>Cemeteries</i>										<i>9,245.36</i>
<i>Administration of trust funds</i>										<i>—</i>
<b>Interest</b>										<b>296,837.39</b>
<i>Loans, general purposes</i>										<i>185,461.32</i>
<i>Loans, public service enterprises</i>										<i>111,376.07</i>
<i>Loans, cemeteries</i>										<i>—</i>
<b>Outlays</b>										<b>172,551.00</b>
<i>Departmental</i>										<i>129,768.44</i>
General government										1,680.00
Protection of persons and property										—
Health and sanitation										30,821.89
Highways										60,501.48
Charities										—
Schools										25,062.93
Libraries										—
Recreation										11,702.14
Unclassified										—
<i>Public service enterprises</i>										<i>42,460.92</i>
Electric light										—
Water										42,460.92
All other										—
<i>Cemeteries</i>										<i>321.64</i>
<b>Municipal indebtedness</b>										<b>1,973,010.16</b>
<i>From sinking funds</i>										<i>—</i>
<i>From revenue and other sources</i>										<i>1,473,010.16</i>
<i>Bonds refunded, current year</i>										<i>—</i>
<i>Temporary loans (including revenue loans)</i>										<i>1,500,000.00</i>
<i>Warrants or orders, previous years</i>										<i>—</i>
<b>Transfers</b>										<b>—</b>
<i>To sinking funds from revenue</i>										<i>—</i>
<i>All other</i>										<i>—</i>
<b>Refunds</b>										<b>16,077.49</b>
<b>Agency, trust, and investment</b>										<b>343,837.12</b>
<i>Taxes and licenses for State</i>										<i>215,343.32</i>
<i>Taxes for county</i>										<i>120,473.90</i>
<i>Expenditures for grade crossings</i>										<i>—</i>
<i>Sinking and other permanent funds</i>										<i>3,771.50</i>
<i>All other</i>										<i>4,248.40</i>
<b>RECAPITULATION.</b>										
Maintenance and interest										\$3,788,786.88
Permanent debt (except from sinking funds)										1,473,010.16
Sinking fund requirements from revenue										—
Outlays										172,551.00
Permanent debt from sinking funds										—
Bonds refunded, current year										—
Temporary loans										1,500,000.00
Transfers (except to sinking funds) and refunds										16,077.49
Agency, trust, and investment										343,837.12
<b>Total payments</b>										<b>\$6,294,262.65</b>
<i>Balances on hand, including funds</i>										<i>303,653.36</i>
<b>GRAND TOTAL</b>										<b>\$6,597,916.01</b>

<sup>1</sup> Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
<b>REVENUE.</b>	<b>\$2,361,095.49</b>	<b>\$2,237,472.88</b>	<b>\$1,396,419.32</b>	<b>\$1,647,645.42</b>
<b>General</b>	<b>1,934,167.07</b>	<b>1,818,614.09</b>	<b>1,091,060.54</b>	<b>1,122,282.64</b>
<i>Taxes</i>	<i>1,770,610.64</i>	<i>1,761,777.91</i>	<i>1,011,859.64</i>	<i>1,063,833.45</i>
Property, poll, and income	1,735,893.38	1,698,268.32	966,766.01	1,052,616.58
Corporation, bank, etc.	34,717.26	63,509.59	45,093.63	11,216.87
<i>Licenses and permits</i>	<i>11,613.60</i>	<i>7,262.88</i>	<i>29,229.89</i>	<i>2,065.50</i>
<i>Fines and forfeits</i>	<i>1,125.02</i>	<i>1,313.42</i>	<i>269.64</i>	<i>465.25</i>
<i>Grants and gifts</i>	<i>150,564.22</i>	<i>47,980.71</i>	<i>49,701.37</i>	<i>55,918.44</i>
For expenses	150,564.22	47,280.71	49,502.93	55,918.44
For outlays	—	700.00	198.44	—
All other	253.69	279.17	—	—
<b>Commercial</b>	<b>426,928.42</b>	<b>418,858.79</b>	<b>305,358.78</b>	<b>525,362.78</b>
<i>Special assessments</i>	<i>52,361.67</i>	<i>28,287.25</i>	<i>9,378.48</i>	<i>41,342.58</i>
To meet expenses	417.10	415.24	—	—
To meet outlays	51,944.57	27,872.01	9,378.48	41,342.58
<i>Privileges</i>	<i>56,608.14</i>	<i>46,736.06</i>	<i>37,379.83</i>	<i>47,085.06</i>
<i>Departmental</i>	<i>175,685.61</i>	<i>112,910.65</i>	<i>298,071.69</i>	<i>46,419.04</i>
General government	9,376.31	5,192.74	5,094.79	2,777.62
Protection of persons and property	1,182.53	518.81	222.81	204.59
Health and sanitation	9,792.06	9,898.53	23,243.74	7,194.10
Highways	2,875.12	—	—	958.45
Charities	43,732.99	89,782.31	63,298.15	30,118.46
Soldiers' benefits	1,169.00	1,415.50	584.00	533.00
Schools	3,535.70	4,522.50	4,911.18	2,300.83
Libraries	1,736.13	1,522.80	666.31	1,089.75
Recreation	10.00	—	40.61	—
Unclassified	12,275.77	327.46	210.00	1,242.24
<i>Public service enterprises</i>	<i>165,357.77</i>	<i>181,573.32</i>	<i>119,459.32</i>	<i>360,474.83</i>
Electric light	—	—	—	253,169.59
Water	165,357.77	181,573.32	119,459.32	107,305.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>20,485.21</i>	<i>4,510.17</i>	<i>5,464.34</i>	<i>4,954.85</i>
<i>Interest</i>	<i>56,430.02</i>	<i>44,841.34</i>	<i>35,605.22</i>	<i>25,086.42</i>
On sinking funds	5,164.41	—	—	1,235.70
On trust and investment funds	9,415.34	643.43	4,568.08	173.90
All other	41,850.27	44,197.91	31,037.14	23,676.82
<b>NON-REVENUE.</b>	<b>\$2,004,785.89</b>	<b>\$1,970,478.21</b>	<b>\$1,149,607.00</b>	<b>\$1,485,732.55</b>
<b>Offsets to outlays</b>	<b>30,278.85</b>	<b>10,537.79</b>	<b>26,920.73</b>	<b>17,530.31</b>
<i>Departmental</i>	<i>29,180.12</i>	<i>10,537.79</i>	<i>24,601.80</i>	<i>13,629.44</i>
<i>Public service enterprises</i>	<i>1,098.73</i>	—	<i>2,318.93</i>	<i>3,900.87</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,617,844.97</b>	<b>1,750,000.00</b>	<b>982,000.00</b>	<b>1,263,000.00</b>
<i>Loans, general purposes</i>	—	—	<i>45,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,600,000.00</i>	<i>1,750,000.00</i>	<i>937,000.00</i>	<i>1,263,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>17,832.97</i>	—	—	—
<i>Premiums</i>	<i>12.00</i>	—	—	—
<b>Transfers</b>	<b>74,478.08</b>	<b>518.04</b>	<b>4,233.19</b>	<b>41,451.83</b>
<i>From sinking funds</i>	—	—	—	—
All other	74,478.08	518.04	4,233.19	41,451.83
<b>Refunds</b>	<b>9,789.55</b>	<b>50,209.81</b>	<b>8,928.96</b>	<b>7,682.37</b>
<b>Agency, trust, and investment</b>	<b>272,394.44</b>	<b>159,212.57</b>	<b>127,524.12</b>	<b>156,068.04</b>
<i>Taxes and licenses for State</i>	<i>89,688.96</i>	<i>80,126.91</i>	<i>60,961.00</i>	<i>63,635.45</i>
<i>Taxes for county</i>	<i>78,893.22</i>	<i>70,579.16</i>	<i>45,466.23</i>	<i>57,294.73</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>99,964.81</i>	<i>7,153.90</i>	<i>28,713.89</i>	<i>27,372.84</i>
All other	3,857.45	1,352.60	2,403.00	7,765.02
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,391,374.34	\$2,248,010.67	\$1,423,340.05	\$1,665,175.73
Premiums	12.00	—	—	—
Municipal indebtedness	1,617,832.97	1,750,000.00	982,000.00	1,263,000.00
Transfers and refunds	84,267.63	50,727.85	13,162.15	49,134.20
Agency, trust, and investment	272,394.44	159,212.57	127,524.12	156,068.04
<b>Total receipts</b>	<b>\$4,365,881.38</b>	<b>\$4,207,951.09</b>	<b>\$2,546,026.32</b>	<b>\$3,133,377.97</b>
Balance on hand, including funds	66,236.33	99,464.80	109,589.53	178,374.56
<b>GRAND TOTAL</b>	<b>\$4,432,117.71</b>	<b>\$4,307,415.89</b>	<b>\$2,655,615.85</b>	<b>\$3,311,752.53</b>

<sup>1</sup> Includes \$25 from administration of trust funds.<sup>2</sup> Includes \$10 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Framingham POPULATION 22,210	Belmont POPULATION 21,748
<b>Maintenance</b>	<b>\$1,833,537.92</b>	<b>\$1,665,691.18</b>	<b>\$1,007,020.62</b>	<b>\$1,294,856.87</b>
<i>Departmental</i>	<i>1,760,220.58</i>	<i>1,590,237.71</i>	<i>943,709.90</i>	<i>1,047,408.76</i>
General government	97,975.94	71,638.30	58,749.99	67,115.75
Protection of persons and property	269,299.81	226,500.11	144,195.95	184,556.16
Health and sanitation	163,471.00	149,980.33	96,916.49	100,066.23
Highways	157,023.06	117,797.73	96,327.05	106,398.98
Charities	189,623.05	287,372.40	212,053.56	70,085.34
Soldiers' benefits	43,830.73	55,473.28	19,500.91	11,138.26
Schools	669,764.18	501,035.09	311,571.40	409,612.36
Libraries	28,180.15	32,629.80	19,911.81	20,175.11
Recreation	40,969.73	32,984.16	4,472.13	34,843.85
Pensions	15,192.35	13,123.15	3,572.64	2,944.10
Unclassified	74,890.58	101,703.36	7,437.97	40,470.62
<i>Public service enterprises</i>	<i>60,822.41</i>	<i>65,019.69</i>	<i>55,103.55</i>	<i>238,666.47</i>
Electric light				196,467.05
Water	60,822.41	65,019.69	55,103.55	42,189.42
All other				
<i>Cemeteries</i>	<i>22,480.27</i>	<i>10,433.78</i>	<i>8,111.15</i>	<i>8,793.64</i>
<i>Administration of trust funds</i>	<i>34.66</i>	<i>—</i>	<i>96.02</i>	<i>—</i>
<b>Interest</b>	<b>158,420.79</b>	<b>199,485.14</b>	<b>101,404.11</b>	<b>126,442.01</b>
<i>Loans, general purposes</i>	<i>109,642.36</i>	<i>168,559.79</i>	<i>86,444.11</i>	<i>39,287.83</i>
<i>Loans, public service enterprises</i>	<i>48,878.43</i>	<i>40,926.35</i>	<i>14,960.00</i>	<i>37,164.18</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>200,667.04</b>	<b>92,209.90</b>	<b>121,151.00</b>	<b>180,405.52</b>
<i>Departmental</i>	<i>166,130.15</i>	<i>92,009.90</i>	<i>119,866.25</i>	<i>124,290.09</i>
General government	—	—	299.00	—
Protection of persons and property	—	54,345.04	—	3,612.81
Health and sanitation	33,021.38	6,124.94	31,831.10	61,595.66
Highways	110,173.08	24,273.38	37,243.49	44,227.71
Charities	—	1,191.15	—	—
Schools	5,355.06	1,944.67	2,794.63	6,725.31
Libraries	—	—	467.40	6,923.65
Recreation	16,580.63	4,130.72	47,230.63	1,139.95
Unclassified	—	—	—	65.00
<i>Public service enterprises</i>	<i>30,699.30</i>	<i>—</i>	<i>1,086.31</i>	<i>56,118.43</i>
Electric light	—	—	—	34,250.79
Water	30,699.30	—	1,086.31	21,864.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,837.59</i>	<i>200.00</i>	<i>198.44</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,841,581.64</b>	<b>2,009,617.21</b>	<b>1,192,400.00</b>	<b>1,011,889.85</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>234,292.70</i>	<i>289,617.21</i>	<i>189,400.00</i>	<i>198,889.85</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,600,000.00</i>	<i>1,720,000.00</i>	<i>1,003,000.00</i>	<i>813,000.00</i>
<i>Warrants or orders, previous years</i>	<i>7,288.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>74,478.08</b>	<b>518.04</b>	<b>4,233.19</b>	<b>41,451.83</b>
<i>To sinking funds from revenue</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>872.67</i>
<i>All other</i>	<i>71,978.08</i>	<i>518.04</i>	<i>4,233.19</i>	<i>40,579.16</i>
<b>Refunds</b>	<b>9,789.55</b>	<b>50,209.81</b>	<b>8,928.96</b>	<b>7,682.37</b>
<b>Agency, trust, and investment</b>	<b>284,098.12</b>	<b>158,846.95</b>	<b>110,457.17</b>	<b>161,338.74</b>
<i>Taxes and licenses for State</i>	<i>89,688.96</i>	<i>80,126.91</i>	<i>50,961.00</i>	<i>63,635.45</i>
<i>Taxes for county</i>	<i>78,893.22</i>	<i>70,579.16</i>	<i>46,456.23</i>	<i>67,294.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>111,459.29</i>	<i>6,778.28</i>	<i>11,641.54</i>	<i>31,928.66</i>
<i>All other</i>	<i>4,056.65</i>	<i>1,362.60</i>	<i>2,408.40</i>	<i>8,479.90</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,991,958.71	\$1,865,176.32	\$1,108,424.73	\$1,421,298.88
Permanent debt (except from sinking funds)	234,292.70	289,617.21	189,400.00	198,889.85
Sinking fund requirements from revenue	2,500.00	—	—	872.67
Outlays	200,667.04	92,209.90	121,151.00	180,405.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,607,288.94	1,720,000.00	1,003,000.00	813,000.00
Transfers (except to sinking funds) and refunds	81,767.63	50,727.85	13,162.15	48,261.53
Agency, trust, and investment	284,098.12	158,846.95	110,457.17	161,338.74
<b>Total payments</b>	<b>\$4,402,573.14</b>	<b>\$4,176,578.23</b>	<b>\$2,545,595.05</b>	<b>\$2,824,067.19</b>
Balance on hand, including funds	29,544.57	130,837.66	110,020.80	487,686.34
<b>GRAND TOTAL</b>	<b>\$4,432,117.71</b>	<b>\$4,307,415.89</b>	<b>\$2,655,615.85</b>	<b>\$3,311,752.53</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
<b>REVENUE.</b>	<b>\$1,010,572.22</b>	<b>\$1,548,400.22</b>	<b>\$782,007.72</b>	<b>\$1,101,317.04</b>
<b>General</b>	<b>844,759.37</b>	<b>1,309,199.34</b>	<b>630,155.74</b>	<b>892,913.71</b>
<i>Taxes</i>	<i>742,746.81</i>	<i>1,186,338.97</i>	<i>616,350.95</i>	<i>833,038.11</i>
Property, poll, and income	730,578.00	1,112,076.52	610,995.20	791,968.19
Corporation, bank, etc.	12,168.81	73,262.45	4,355.75	41,069.92
<i>Licenses and permits</i>	<i>7,901.10</i>	<i>9,436.00</i>	<i>4,488.00</i>	<i>12,469.00</i>
<i>Fines and forfeits</i>	<i>232.60</i>	<i>438.69</i>	<i>40.00</i>	<i>707.42</i>
<i>Grants and gifts</i>	<i>93,878.96</i>	<i>113,925.68</i>	<i>10,271.79</i>	<i>46,699.18</i>
For expenses	93,878.96	113,925.68	10,271.79	46,699.18
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>165,812.85</b>	<b>239,200.88</b>	<b>151,851.98</b>	<b>208,403.33</b>
<i>Special assessments</i>	<i>698.91</i>	<i>1,411.75</i>	<i>5,002.97</i>	<i>1,290.00</i>
To meet expenses	698.91	1,411.75	—	—
To meet outlays	—	—	5,002.97	1,290.00
<i>Privileges</i>	<i>20,329.36</i>	<i>35,896.74</i>	<i>20,589.95</i>	<i>21,732.13</i>
<i>Departmental</i>	<i>63,555.88</i>	<i>101,296.24</i>	<i>17,639.08</i>	<i>78,826.08</i>
General government	3,951.98	2,082.37	544.42	1,016.50
Protection of persons and property	199.86	352.72	95.23	190.63
Health and sanitation	1,630.54	1,301.57	42.50	2,556.92
Highways	25.00	545.87	963.56	2,087.88
Charities	55,213.71	88,322.98	12,252.71	69,188.73
Soldiers' benefits	712.50	3,811.43	1,364.00	878.00
Schools	1,678.68	3,865.10	1,052.59	1,804.86
Libraries	—	724.27	574.50	610.38
Recreation	—	3.50	—	—
Unclassified	143.61	286.43	749.57	492.18
<i>Public service enterprises</i>	<i>62,733.27</i>	<i>81,331.78</i>	<i>92,942.48</i>	<i>92,123.62</i>
Electric light	—	—	—	—
Water	62,733.27	81,056.48	92,942.48	92,123.62
All other	—	275.30	—	—
<i>Cemeteries</i>	<i>1,546.04</i>	<i>—</i>	<i>7,111.47</i>	<i>—</i>
<i>Interest</i>	<i>16,949.39</i>	<i>19,264.37</i>	<i>8,566.03</i>	<i>14,431.50</i>
On sinking funds	—	—	—	1,841.56
On trust and investment funds	341.02	3,206.01	—	774.51
All other	16,608.37	16,058.36	8,566.03	11,815.43
<b>NON-REVENUE.</b>	<b>\$984,126.95</b>	<b>\$1,191,411.01</b>	<b>\$617,067.27</b>	<b>\$1,247,935.42</b>
<b>Offsets to outlays</b>	<b>5,627.19</b>	<b>15,525.14</b>	<b>—</b>	<b>21,204.45</b>
<i>Departmental</i>	<i>5,265.62</i>	<i>11,097.80</i>	<i>—</i>	<i>21,204.45</i>
<i>Public service enterprises</i>	<i>361.57</i>	<i>4,427.34</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>912,110.80</b>	<b>1,045,000.00</b>	<b>571,453.23</b>	<b>1,062,139.40</b>
<i>Loans, general purposes</i>	<i>150,000.00</i>	<i>—</i>	<i>26,453.23</i>	<i>82,000.00</i>
<i>Loans, public service enterprises</i>	<i>21,600.00</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>740,500.00</i>	<i>1,035,000.00</i>	<i>545,000.00</i>	<i>980,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>10.80</i>	<i>—</i>	<i>—</i>	<i>139.40</i>
<b>Transfers</b>	<b>1,500.00</b>	<b>2,645.30</b>	<b>1,327.67</b>	<b>25,863.85</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
All other	1,500.00	2,645.30	1,327.67	863.85
<b>Refunds</b>	<b>5,207.19</b>	<b>5,795.13</b>	<b>2,857.52</b>	<b>1,851.46</b>
<b>Agency, trust, and investment</b>	<b>59,681.77</b>	<b>122,445.44</b>	<b>41,428.85</b>	<b>136,876.26</b>
<i>Taxes and licenses for State</i>	<i>32,297.00</i>	<i>65,088.00</i>	<i>37,673.00</i>	<i>41,313.00</i>
<i>Taxes for county</i>	<i>24,934.63</i>	<i>35,104.62</i>	<i>—</i>	<i>42,402.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>724.54</i>	<i>19,533.42</i>	<i>3,855.85</i>	<i>50,809.00</i>
All other	1,725.60	2,719.40	—	2,352.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,016,199.41	\$1,563,925.36	\$782,007.72	\$1,122,521.49
Premiums	10.80	—	—	139.40
Municipal indebtedness	912,100.00	1,045,000.00	571,453.23	1,062,000.00
Transfers and refunds	6,707.19	8,440.43	4,185.19	27,715.31
Agency, trust, and investment	59,681.77	122,445.44	41,428.85	136,876.26
<b>Total receipts</b>	<b>\$1,994,699.17</b>	<b>\$2,739,811.23</b>	<b>\$1,399,074.99</b>	<b>\$2,349,252.46</b>
<i>Balance on hand, including funds</i>	<i>64,517.17</i>	<i>288,403.21</i>	<i>101,702.19</i>	<i>110,774.54</i>
<b>GRAND TOTAL</b>	<b>\$2,059,216.34</b>	<b>\$3,028,214.44</b>	<b>\$1,500,777.18</b>	<b>\$2,460,027.00</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
<b>Maintenance</b>	<b>\$767,918.19</b>	<b>\$1,310,260.58</b>	<b>\$638,346.23</b>	<b>\$897,668.71</b>
<i>Departmental</i>	<i>722,804.40</i>	<i>1,255,626.66</i>	<i>690,797.59</i>	<i>844,232.02</i>
General government	41,790.37	56,849.05	34,716.84	41,981.56
Protection of persons and property	104,546.75	141,952.28	83,701.40	96,506.47
Health and sanitation	48,826.21	58,815.99	53,978.01	36,117.90
Highways	85,174.98	138,589.18	56,887.45	97,775.20
Charities	140,512.62	346,615.48	60,906.87	235,594.74
Soldiers' benefits	18,215.37	33,320.70	12,872.73	32,100.31
Schools	275,307.57	404,620.27	257,438.88	282,472.11
Libraries	—	22,100.43	8,372.33	11,937.58
Recreation	1,902.64	23,037.43	16,179.31	2,564.03
Pensions	1,072.76	1,575.00	30.00	2,831.99
Unclassified	5,455.13	28,150.85	5,713.77	4,350.13
<i>Public service enterprises</i>	<i>41,720.13</i>	<i>54,633.92</i>	<i>40,669.78</i>	<i>53,436.69</i>
Electric light	—	—	—	—
Water	41,720.13	54,287.86	40,669.78	53,436.69
All other	—	346.06	—	—
<i>Cemeteries</i>	<i>3,393.66</i>	<i>—</i>	<i>6,878.86</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>57,311.89</b>	<b>87,085.98</b>	<b>57,032.08</b>	<b>70,847.77</b>
<i>Loans, general purposes</i>	<i>52,044.24</i>	<i>83,116.77</i>	<i>33,649.70</i>	<i>67,042.77</i>
<i>Loans, public service enterprises</i>	<i>5,267.65</i>	<i>3,970.21</i>	<i>23,482.38</i>	<i>3,805.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>27,465.67</b>	<b>84,299.63</b>	<b>70,246.36</b>	<b>108,217.55</b>
<i>Departmental</i>	<i>21,768.67</i>	<i>61,867.77</i>	<i>51,360.73</i>	<i>96,294.29</i>
General government	—	260.36	—	240.00
Protection of persons and property	—	—	—	427.25
Health and sanitation	226.32	3,807.40	4,251.81	15,084.89
Highways	17,104.98	47,528.53	45,899.45	80,542.15
Charities	—	—	—	—
Schools	4,006.47	6,847.50	—	—
Libraries	—	—	600.00	—
Recreation	430.90	3,423.98	609.47	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,697.00</i>	<i>22,431.86</i>	<i>18,785.63</i>	<i>11,923.26</i>
Electric light	—	—	—	—
Water	4,697.00	22,431.86	18,785.63	11,923.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,000.00</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>981,440.00</b>	<b>1,131,389.55</b>	<b>601,688.53</b>	<b>1,048,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>From revenue and other sources</i>	<i>95,940.00</i>	<i>131,389.55</i>	<i>106,688.53</i>	<i>113,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>885,500.00</i>	<i>1,000,000.00</i>	<i>495,000.00</i>	<i>910,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,500.00</b>	<b>2,645.30</b>	<b>1,327.67</b>	<b>25,863.85</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,500.00</i>	<i>2,645.30</i>	<i>1,327.67</i>	<i>25,863.85</i>
<b>Refunds</b>	<b>5,207.19</b>	<b>5,795.13</b>	<b>2,857.52</b>	<b>1,851.46</b>
<b>Agency, trust, and investment</b>	<b>61,520.99</b>	<b>119,722.58</b>	<b>42,800.68</b>	<b>113,323.78</b>
<i>Taxes and licenses for State</i>	<i>32,297.00</i>	<i>65,088.00</i>	<i>37,573.00</i>	<i>41,313.00</i>
<i>Taxes for county</i>	<i>24,934.63</i>	<i>35,104.62</i>	<i>—</i>	<i>42,402.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,566.56</i>	<i>16,763.76</i>	<i>5,227.68</i>	<i>27,256.52</i>
<i>All other</i>	<i>1,723.80</i>	<i>2,766.20</i>	<i>—</i>	<i>2,352.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$825,230.08	\$1,397,346.56	\$695,378.31	\$968,516.48
Permanent debt (except from sinking funds)	95,940.00	131,389.55	106,688.53	113,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,465.67	84,299.63	70,246.36	108,217.55
Permanent debt from sinking funds	—	—	—	25,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	885,500.00	1,000,000.00	495,000.00	910,000.00
Transfers (except to sinking funds) and refunds	6,707.19	8,440.43	4,185.19	27,715.31
Agency, trust, and investment	61,520.99	119,722.58	42,800.68	113,323.78
<b>Total payments</b>	<b>\$1,902,363.93</b>	<b>\$2,741,198.75</b>	<b>\$1,414,299.07</b>	<b>\$2,265,773.12</b>
<i>Balance on hand, including funds</i>	<i>156,852.41</i>	<i>287,016.69</i>	<i>86,478.11</i>	<i>194,253.88</i>
<b>GRAND TOTAL</b>	<b>\$2,059,216.34</b>	<b>\$3,028,214.44</b>	<b>\$1,500,777.18</b>	<b>\$2,460,027.00</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
<b>REVENUE.</b>	<b>\$1,178,510.38</b>	<b>\$1,212,478.31</b>	<b>\$1,300,661.29</b>	<b>\$928,458.69</b>
<b>General</b>	<b>930,679.17</b>	<b>723,325.04</b>	<b>849,374.62</b>	<b>737,200.96</b>
<i>Taxes</i>	<i>918,827.46</i>	<i>688,231.92</i>	<i>805,145.49</i>	<i>665,464.90</i>
Property, poll, and income	902,790.14	677,616.41	778,467.88	628,447.47
Corporation, bank, etc.	16,037.32	10,615.51	26,677.61	37,017.43
<i>Licenses and permits</i>	<i>2,179.00</i>	<i>6,331.90</i>	<i>8,325.60</i>	<i>22,303.28</i>
<i>Fines and forfeits</i>	<i>218.28</i>	<i>530.00</i>	<i>317.35</i>	<i>738.60</i>
<i>Grants and gifts</i>	<i>9,454.43</i>	<i>29,231.22</i>	<i>35,586.28</i>	<i>48,694.18</i>
For expenses	9,454.43	29,231.22	35,586.28	48,694.18
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>247,831.21</b>	<b>489,153.27</b>	<b>451,286.67</b>	<b>191,257.73</b>
<i>Special assessments</i>	<i>25,967.35</i>	<i>23,158.55</i>	<i>4,123.47</i>	<i>2,265.75</i>
To meet expenses	7,523.77	1,922.55	509.70	—
To meet outlays	18,433.58	21,236.00	3,613.77	2,265.75
<i>Privileges</i>	<i>42,151.54</i>	<i>19,605.28</i>	<i>26,926.95</i>	<i>24,254.65</i>
<i>Departmental</i>	<i>17,824.17</i>	<i>43,181.94</i>	<i>48,808.69</i>	<i>63,743.96</i>
General government	1,024.64	118.15	1,989.91	1,747.37
Protection of persons and property	2,778.30	314.94	202.93	266.65
Health and sanitation	2,384.94	2,147.76	2,050.58	2,641.02
Highways	912.85	207.79	2.50	278.39
Charities	6,072.76	14,760.96	42,581.01	48,736.19
Soldiers' benefits	890.00	1,391.00	532.00	1,108.09
Schools	2,148.58	23,341.93	801.48	8,106.91
Libraries	1,265.64	764.71	494.68	427.33
Recreation	—	—	—	356.00
Unclassified	1,346.46	134.70	153.60	76.00
<i>Public service enterprises</i>	<i>128,988.38</i>	<i>385,614.40</i>	<i>351,648.55</i>	<i>86,274.95</i>
Electric light	—	298,500.45	269,363.68	—
Water	128,988.38	87,113.95	82,284.87	58,030.01
All other	—	—	—	28,244.94
<i>Cemeteries</i>	<i>14,511.63</i>	<i>1,536.30</i>	<i>82.00</i>	<i>—</i>
<i>Interest</i>	<i>18,398.14</i>	<i>16,056.80</i>	<i>19,697.01</i>	<i>14,718.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,313.83	1,449.18	2,837.35	3,304.32
All other	16,084.31	14,607.62	16,859.66	11,414.11
<b>NON-REVENUE.</b>	<b>\$1,059,405.43</b>	<b>\$696,644.10</b>	<b>\$849,742.47</b>	<b>\$916,418.87</b>
<b>Offsets to outlays</b>	<b>14,760.00</b>	<b>13,675.21</b>	<b>26.80</b>	<b>8,159.61</b>
<i>Departmental</i>	<i>14,760.00</i>	<i>13,675.21</i>	<i>26.80</i>	<i>8,159.61</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>935,501.50</b>	<b>585,000.00</b>	<b>782,808.58</b>	<b>775,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>93,000.00</i>	<i>25,000.00</i>
<i>Loans, public service enterprises</i>	<i>85,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>850,000.00</i>	<i>585,000.00</i>	<i>663,000.00</i>	<i>750,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>26,808.68</i>	<i>—</i>
<i>Premiums</i>	<i>501.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,626.37</b>	<b>10,856.35</b>	<b>2,880.13</b>	<b>3,324.84</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,626.37	10,856.35	2,880.13	3,324.84
<b>Refunds</b>	<b>3,539.14</b>	<b>1,768.89</b>	<b>3,496.15</b>	<b>1,648.42</b>
<b>Agency, trust, and investment</b>	<b>103,978.42</b>	<b>85,343.65</b>	<b>60,530.81</b>	<b>128,286.00</b>
<i>Taxes and licenses for State</i>	<i>50,190.96</i>	<i>34,208.10</i>	<i>37,421.00</i>	<i>39,855.31</i>
<i>Taxes for county</i>	<i>26,825.74</i>	<i>29,460.70</i>	<i>19,460.75</i>	<i>74,663.10</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,360.52</i>	<i>17,438.34</i>	<i>1,505.46</i>	<i>11,969.59</i>
All other	2,601.20	4,238.51	2,143.60	1,898.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,193,270.38	\$1,226,153.52	\$1,300,688.09	\$936,618.30
Premiums	501.50	—	—	—
Municipal indebtedness	935,000.00	585,000.00	782,808.58	775,000.00
Transfers and refunds	5,165.51	12,625.24	6,376.28	4,973.26
Agency, trust, and investment	103,978.42	85,343.65	60,530.81	128,286.00
<b>Total receipts</b>	<b>\$2,237,915.81</b>	<b>\$1,909,122.41</b>	<b>\$2,150,403.76</b>	<b>\$1,844,877.56</b>
Balance on hand, including funds	174,298.42	125,251.76	184,519.84	22,848.40
<b>GRAND TOTAL</b>	<b>\$2,412,214.23</b>	<b>\$2,034,374.17</b>	<b>\$2,284,923.60</b>	<b>\$1,867,725.96</b>

<sup>1</sup> Includes \$95.94 from administration of trust funds.<sup>2</sup> Includes gas, amount not specified.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
<b>Maintenance</b>	<b>\$844,704.95</b>	<b>\$903,270.18</b>	<b>\$890,193.59</b>	<b>\$823,081.70</b>
<i>Departmental</i>	<i>772,221.69</i>	<i>673,981.76</i>	<i>680,567.86</i>	<i>765,366.16</i>
General government	45,546.52	24,730.95	42,797.66	28,385.62
Protection of persons and property	158,839.04	88,871.04	82,076.86	52,229.20
Health and sanitation	57,838.16	37,141.11	29,842.15	33,783.30
Highways	92,460.11	58,412.89	64,097.81	134,925.36
Charities	24,187.07	127,163.16	139,847.87	189,360.31
Soldiers' benefits	9,161.74	39,516.00	18,882.15	36,502.06
Schools	290,541.11	255,619.71	265,595.77	260,861.38
Libraries	23,414.40	22,181.15	11,533.99	14,036.20
Recreation	19,908.68	15,650.96	13,396.27	7,754.67
Pensions	17,626.50	—	2,250.00	—
Unclassified	32,698.26	4,694.79	10,446.83	7,528.06
<i>Public service enterprises</i>	<i>49,926.60</i>	<i>227,525.27</i>	<i>208,672.21</i>	<i>67,327.97</i>
Electric light	—	192,019.43	159,048.49	—
Water	49,925.60	35,505.84	49,623.72	29,083.03
All other	—	—	—	28,244.94
<i>Cemeteries</i>	<i>22,461.82</i>	<i>1,763.15</i>	<i>807.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>96.94</i>	<i>—</i>	<i>147.02</i>	<i>387.67</i>
<b>Interest</b>	<b>87,969.48</b>	<b>67,651.24</b>	<b>82,349.09</b>	<b>27,918.29</b>
<i>Loans, general purposes</i>	<i>62,116.02</i>	<i>56,762.49</i>	<i>80,589.09</i>	<i>24,798.29</i>
<i>Loans, public service enterprises</i>	<i>35,853.46</i>	<i>11,898.75</i>	<i>1,760.00</i>	<i>3,120.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>172,880.89</b>	<b>123,255.24</b>	<b>253,156.04</b>	<b>99,880.17</b>
<i>Departmental</i>	<i>84,952.98</i>	<i>44,971.59</i>	<i>104,860.27</i>	<i>72,840.33</i>
General government	2,585.44	51.60	—	—
Protection of persons and property	1,514.60	—	1,680.37	—
Health and sanitation	49,969.97	8,174.48	98,910.15	27,874.73
Highways	30,882.97	36,122.07	1,919.85	43,465.60
Charities	—	—	—	—
Schools	—	533.50	1,500.46	1,500.00
Libraries	—	—	—	—
Recreation	—	89.94	849.44	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>87,927.91</i>	<i>78,075.13</i>	<i>148,295.77</i>	<i>27,039.84</i>
Electric light	—	16,557.63	118,221.89	—
Water	87,927.91	13,517.50	30,073.88	27,039.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>208.62</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,089,857.87</b>	<b>775,331.06</b>	<b>906,506.66</b>	<b>710,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>129,857.87</i>	<i>135,331.06</i>	<i>121,506.66</i>	<i>60,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>960,000.00</i>	<i>640,000.00</i>	<i>785,000.00</i>	<i>650,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,626.37</b>	<b>10,856.35</b>	<b>2,880.13</b>	<b>3,324.84</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,626.37</i>	<i>10,856.35</i>	<i>2,880.13</i>	<i>3,324.84</i>
<b>Refunds</b>	<b>3,539.14</b>	<b>1,768.89</b>	<b>3,496.15</b>	<b>1,648.42</b>
<b>Agency, trust, and investment</b>	<b>101,172.89</b>	<b>84,575.69</b>	<b>60,170.84</b>	<b>127,877.51</b>
<i>Taxes and licenses for State</i>	<i>60,190.96</i>	<i>34,208.10</i>	<i>37,421.00</i>	<i>39,855.31</i>
<i>Taxes for county</i>	<i>26,825.74</i>	<i>29,460.70</i>	<i>19,460.75</i>	<i>74,563.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,568.79</i>	<i>16,644.98</i>	<i>1,149.09</i>	<i>11,561.10</i>
<i>All other</i>	<i>2,587.40</i>	<i>4,261.91</i>	<i>2,140.00</i>	<i>1,898.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$932,674.43	\$970,921.42	\$972,542.68	\$850,999.99
Permanent debt (except from sinking funds)	129,857.87	135,331.06	121,506.66	60,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	172,880.89	123,255.24	253,156.04	99,880.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	960,000.00	640,000.00	785,000.00	650,000.00
Transfers (except to sinking funds) and refunds	5,165.51	12,625.24	6,376.28	4,973.26
Agency, trust, and investment	101,172.89	84,575.69	60,170.84	127,877.51
<b>Total payments</b>	<b>\$2,301,751.59</b>	<b>\$1,966,708.65</b>	<b>\$2,198,752.50</b>	<b>\$1,793,730.93</b>
Balance on hand, including funds	110,462.64	67,665.52	86,171.10	73,995.03
<b>GRAND TOTAL</b>	<b>\$2,412,214.23</b>	<b>\$2,034,374.17</b>	<b>\$2,284,923.60</b>	<b>\$1,867,725.96</b>

<sup>1</sup> Includes gas, amount not specified.



TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
<b>REVENUE.</b>	<b>\$964,926.59</b>	<b>\$1,345,563.89</b>	<b>\$530,257.70</b>	<b>\$626,882.97</b>
<b>General</b>	<b>857,020.31</b>	<b>943,286.27</b>	<b>464,079.98</b>	<b>507,485.99</b>
<i>Taxes</i>	<i>812,964.94</i>	<i>854,326.31</i>	<i>417,270.85</i>	<i>467,093.55</i>
Property, poll, and income	803,743.77	812,284.19	405,980.20	459,652.73
Corporation, bank, etc.	9,221.17	42,041.12	11,290.65	7,440.82
<i>Licenses and permits</i>	<i>3,490.60</i>	<i>6,076.52</i>	<i>20,401.60</i>	<i>1,903.76</i>
<i>Fines and forfeits</i>	<i>831.60</i>	<i>600.00</i>	<i>114.49</i>	<i>1,084.50</i>
<i>Grants and gifts</i>	<i>39,733.37</i>	<i>82,284.44</i>	<i>26,293.14</i>	<i>37,404.19</i>
For expenses	39,733.37	82,284.44	26,293.14	37,404.19
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>107,906.28</b>	<b>402,277.62</b>	<b>66,177.72</b>	<b>119,396.98</b>
<i>Special assessments</i>	<i>11,324.06</i>	<i>9,266.15</i>	<i>2,023.96</i>	<i>1,790.89</i>
To meet expenses	—	541.80	—	1,061.28
To meet outlays	11,324.06	8,714.83	2,023.96	729.61
<i>Privileges</i>	<i>21,469.29</i>	<i>13,342.53</i>	<i>12,459.55</i>	<i>17,995.54</i>
<i>Departmental</i>	<i>50,915.70</i>	<i>50,418.20</i>	<i>36,735.06</i>	<i>47,872.45</i>
General government	2,786.97	2,717.86	889.80	1,181.00
Protection of persons and property	210.69	997.93	167.33	193.78
Health and sanitation	1,391.38	4,644.65	566.25	2,707.89
Highways	209.60	178.27	178.55	47.50
Charities	28,184.77	26,501.31	26,312.37	41,547.43
Soldiers' benefits	1,785.77	—	1,349.12	1,127.00
Schools	15,437.91	14,472.09	6,496.90	963.02
Libraries	695.59	596.07	129.18	—
Recreation	61.60	310.02	—	—
Unclassified	151.42	—	645.56	104.83
<i>Public service enterprises</i>	<i>—</i>	<i>295,705.30</i>	<i>—</i>	<i>34,656.11</i>
Electric light	—	222,124.97	—	—
Water	—	73,580.33	—	34,656.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,462.44</i>	<i>11,032.93</i>	<i>1,788.66</i>	<i>5,353.75</i>
<i>Interest</i>	<i>19,734.79</i>	<i>17,522.53</i>	<i>13,170.49</i>	<i>11,728.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	7,503.16	38.75	—	190.34
All other	12,231.63	17,483.78	13,170.49	11,537.90
<b>NON-REVENUE.</b>	<b>\$691,767.81</b>	<b>\$858,414.90</b>	<b>\$427,857.93</b>	<b>\$466,522.09</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,992.88</b>	<b>8,126.00</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>1,992.88</i>	<i>8,126.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>600,937.75</b>	<b>763,064.84</b>	<b>338,409.43</b>	<b>375,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>54,732.00</i>	<i>135,000.00</i>	<i>195,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>675,000.00</i>	<i>199,500.00</i>	<i>180,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>934.75</i>	<i>33,331.84</i>	<i>3,909.43</i>	<i>—</i>
<i>Premiums</i>	<i>3.00</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>6,026.40</b>	<b>313.50</b>	<b>1,138.94</b>	<b>3,088.05</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	6,026.40	313.50	1,138.94	3,088.05
<b>Refunds</b>	<b>2,143.34</b>	<b>10,218.34</b>	<b>6,662.44</b>	<b>4,393.06</b>
<b>Agency, trust, and investment</b>	<b>82,660.32</b>	<b>82,825.34</b>	<b>73,521.12</b>	<b>84,040.98</b>
<i>Taxes and licenses for State</i>	<i>35,495.00</i>	<i>39,482.46</i>	<i>24,268.00</i>	<i>23,369.06</i>
<i>Taxes for county</i>	<i>18,869.41</i>	<i>20,858.49</i>	<i>25,908.00</i>	<i>17,999.17</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26,862.51</i>	<i>17,207.09</i>	<i>23,695.12</i>	<i>39,802.61</i>
All other	1,433.40	5,277.30	1,050.00	2,870.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$964,926.59	\$1,347,556.77	\$538,383.70	\$626,882.97
Premiums	3.00	1.00	—	—
Municipal indebtedness	600,934.75	763,063.84	338,409.43	375,000.00
Transfers and refunds	8,169.74	10,531.84	7,801.38	7,481.11
Agency, trust, and investment	82,660.32	82,825.34	73,521.12	84,040.98
<b>Total receipts</b>	<b>\$1,656,694.40</b>	<b>\$2,203,978.79</b>	<b>\$958,115.63</b>	<b>\$1,093,405.06</b>
Balance on hand, including funds	131,837.50	193,173.52	—	121,767.18
<b>GRAND TOTAL</b>	<b>\$1,788,531.90</b>	<b>\$2,397,152.31</b>	<b>\$958,115.63</b>	<b>\$1,215,172.24</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
<b>Maintenance</b>	<b>\$824,301.34</b>	<b>\$961,072.70</b>	<b>\$520,179.91</b>	<b>\$555,418.33</b>
Departmental	815,494.90	773,810.10	517,042.25	514,851.58
General government	36,620.72	79,651.36	25,881.30	41,658.28
Protection of persons and property	105,145.98	94,913.73	57,892.96	63,048.86
Health and sanitation	43,023.49	51,686.81	30,582.37	23,764.53
Highways	69,864.70	72,288.64	45,132.93	31,703.54
Charities	218,762.56	89,223.24	127,740.55	93,573.83
Soldiers' benefits	30,913.85	19,916.28	27,766.45	40,418.52
Schools	268,295.89	328,092.21	187,336.57	197,786.19
Libraries	16,767.53	17,160.14	3,710.46	3,705.94
Recreation	14,712.97	12,041.93	3,187.61	8,211.40
Pensions	3,376.72	1,972.42	—	2,324.80
Unclassified	8,010.49	6,863.34	7,811.05	8,655.69
Public service enterprises	—	177,963.68	—	35,359.60
Electric light	—	151,202.31	—	—
Water	—	26,761.37	—	35,359.60
All other	—	—	—	—
Cemeteries	8,779.87	9,298.02	3,137.66	5,207.15
Administration of trust funds	26.57	—	—	—
<b>Interest</b>	<b>40,549.51</b>	<b>66,063.43</b>	<b>13,577.92</b>	<b>17,671.36</b>
Loans, general purposes	40,549.51	64,380.03	13,577.92	16,212.61
Loans, public service enterprises	—	1,682.50	—	1,458.75
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>40,768.72</b>	<b>120,898.12</b>	<b>43,673.84</b>	<b>88,409.34</b>
Departmental	40,768.72	95,807.20	43,673.84	85,847.01
General government	3,000.00	143.09	—	—
Protection of persons and property	955.00	—	1,194.49	—
Health and sanitation	8,224.88	75,810.89	8,408.87	—
Highways	10,883.72	9,784.12	29,862.78	471.02
Charities	—	—	4,109.05	—
Schools	17,121.47	9,568.86	—	85,375.99
Libraries	—	500.24	—	—
Recreation	561.45	—	98.65	—
Unclassified	22.20	—	—	—
Public service enterprises	—	20,312.23	—	2,562.33
Electric light	—	18,461.36	—	—
Water	—	1,850.87	—	2,562.33
All other	—	—	—	—
Cemeteries	—	4,778.69	—	—
<b>Municipal indebtedness</b>	<b>721,292.09</b>	<b>977,270.57</b>	<b>299,351.43</b>	<b>414,342.34</b>
From sinking funds	—	—	—	—
From revenue and other sources	80,771.64	184,998.58	43,500.79	64,342.34
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	630,000.00	775,000.00	215,000.00	350,000.00
Warrants or orders, previous years	1,520.45	17,271.99	40,850.64	—
<b>Transfers</b>	<b>6,026.40</b>	<b>313.50</b>	<b>1,138.94</b>	<b>3,088.05</b>
To sinking funds from revenue	—	—	—	—
All other	6,026.40	313.50	1,138.94	3,088.05
<b>Refunds</b>	<b>2,143.34</b>	<b>10,218.34</b>	<b>6,662.44</b>	<b>4,393.06</b>
<b>Agency, trust, and investment</b>	<b>82,532.88</b>	<b>84,614.11</b>	<b>73,521.12</b>	<b>84,100.98</b>
Taxes and licenses for State	35,495.00	39,482.46	24,268.00	23,369.00
Taxes for county	18,869.41	20,858.49	23,908.00	17,999.17
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	26,717.07	18,634.39	23,695.12	39,862.61
All other	1,451.40	5,638.77	1,650.00	2,870.20
<b>RECAPITULATION.</b>				
Maintenance and interest	\$864,850.85	\$1,027,136.13	\$533,757.83	\$573,089.69
Permanent debt (except from sinking funds)	89,771.64	184,998.58	43,500.79	64,342.34
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,768.72	120,898.12	43,673.84	88,409.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	631,520.45	792,271.99	255,850.64	350,000.00
Transfers (except to sinking funds) and refunds	8,169.74	10,531.84	7,801.38	7,481.11
Agency, trust, and investment	82,532.88	84,614.11	73,521.12	84,100.98
<b>Total payments</b>	<b>\$1,717,614.28</b>	<b>\$2,220,450.77</b>	<b>\$958,105.60</b>	<b>\$1,167,423.46</b>
Balance on hand, including funds	70,917.62	176,701.54	10.03	47,748.78
<b>GRAND TOTAL</b>	<b>\$1,788,531.90</b>	<b>\$2,397,152.31</b>	<b>\$958,115.63</b>	<b>\$1,215,172.24</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
<b>REVENUE.</b>	<b>\$572,559.49</b>	<b>\$926,398.08</b>	<b>\$781,419.21</b>	<b>\$488,178.60</b>
<b>General</b>	<b>491,171.85</b>	<b>696,797.06</b>	<b>657,307.72</b>	<b>385,714.99</b>
Taxes	413,202.94	594,679.60	615,336.86	336,103.92
Property, poll, and income	399,311.69	583,234.11	573,335.17	322,547.25
Corporation, bank, etc.	13,891.25	11,445.49	42,001.69	13,556.67
Licenses and permits	20,275.64	11,422.50	13,111.00	29,005.25
Fines and forfeits	225.00	487.35	981.50	171.50
Grants and gifts	57,009.21	90,207.61	27,878.36	20,434.32
For expenses	57,009.21	90,207.61	27,878.36	20,434.32
For outlays	—	—	—	—
All other	459.06	—	—	—
<b>Commercial</b>	<b>81,387.64</b>	<b>229,601.02</b>	<b>124,111.49</b>	<b>102,463.61</b>
Special assessments	3,534.70	212.08	731.46	541.68
To meet expenses	—	212.08	541.46	79.29
To meet outlays	3,534.70	—	190.00	462.39
Privileges	16,480.63	21,378.03	17,771.81	12,407.09
Departmental	49,410.11	129,237.99	49,055.96	42,531.59
General government	608.90	—	2,330.60	520.50
Protection of persons and property	1,411.64	624.73	519.37	3,205.21
Health and sanitation	—	24,858.73	1,767.38	153.55
Highways	10.00	2,194.44	126.58	21.75
Charities	33,693.68	198,099.13	39,826.89	25,726.22
Soldiers' benefits	2,034.00	486.00	1,480.50	273.00
Schools	10,906.10	2,265.17	1,506.91	12,431.89
Libraries	—	705.79	—	249.47
Recreation	—	—	1,497.73	—
Unclassified	260.00	4.00	—	—
Public service enterprises	—	52,627.43	40,744.98	38,714.57
Electric light	—	—	—	—
Water	—	52,451.83	38,598.48	38,714.57
All other	—	175.60	2,146.50	—
Cemeteries	2,122.06	—	7,714.85	986.35
Interest	9,840.14	25,645.49	8,092.43	7,232.33
On sinking funds	—	880.38	—	—
On trust and investment funds	1,070.36	7,385.55	617.87	1,221.40
All other	8,769.78	17,379.56	7,474.56	6,010.93
<b>NON-REVENUE.</b>	<b>\$653,443.39</b>	<b>\$1,088,455.15</b>	<b>\$594,812.73</b>	<b>\$538,948.97</b>
<b>Offsets to outlays</b>	<b>17,023.11</b>	<b>4,786.57</b>	<b>—</b>	<b>152.70</b>
Departmental	17,023.11	3,586.07	—	152.70
Public service enterprises	—	1,200.50	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>588,000.00</b>	<b>970,000.00</b>	<b>500,050.00</b>	<b>495,700.00</b>
Loans, general purposes	10,000.00	—	—	47,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	578,000.00	970,000.00	500,000.00	448,700.00
Unpaid warrants or orders, current year	—	—	50.00	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>955.14</b>	<b>13,278.97</b>	<b>355.28</b>	<b>—</b>
From sinking funds	—	3,500.00	—	—
All other	955.14	9,778.97	355.28	—
<b>Refunds</b>	<b>3,197.50</b>	<b>2,596.37</b>	<b>1,767.83</b>	<b>2,184.37</b>
<b>Agency, trust, and investment</b>	<b>44,267.64</b>	<b>97,793.24</b>	<b>92,639.62</b>	<b>40,911.90</b>
Taxes and licenses for State	21,375.16	29,872.00	33,024.00	19,023.71
Taxes for county	19,665.00	25,674.78	44,756.69	17,698.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,713.08	40,911.26	7,779.93	3,063.79
All other	1,514.40	1,435.20	2,079.00	1,121.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$589,582.60	\$931,184.65	\$781,419.21	\$488,331.30
Premiums	—	—	—	—
Municipal indebtedness	588,000.00	970,000.00	500,050.00	495,700.00
Transfers and refunds	4,152.64	15,875.34	2,123.11	2,184.37
Agency, trust, and investment	44,267.64	97,793.24	92,639.62	40,911.90
<b>Total receipts</b>	<b>\$1,226,002.88</b>	<b>\$2,014,853.23</b>	<b>\$1,376,231.94</b>	<b>\$1,027,127.57</b>
Balance on hand, including funds	41,810.29	29,338.68	96,564.74	69,549.54
<b>GRAND TOTAL</b>	<b>\$1,267,813.17</b>	<b>\$2,044,191.91</b>	<b>\$1,472,796.68</b>	<b>\$1,096,677.11</b>

<sup>1</sup> Includes \$43,072.35 from Leonard Morse Hospital.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
<b>Maintenance</b>	<b>\$478,330.77</b>	<b>\$750,675.66</b>	<b>\$691,227.07</b>	<b>\$383,345.28</b>
<i>Departmental</i>	<i>474,935.66</i>	<i>733,839.45</i>	<i>652,715.86</i>	<i>366,068.10</i>
General government	21,698.76	27,913.43	30,631.75	26,206.06
Protection of persons and property	60,538.80	80,816.86	82,850.41	34,227.58
Health and sanitation	19,912.77	34,561.56	52,632.69	21,053.43
Highways	50,468.21	81,964.31	74,237.92	39,060.87
Charities	125,183.43	246,389.13	159,177.56	103,582.05
Soldiers' benefits	13,685.02	22,541.73	20,684.82	3,942.97
Schools	164,682.38	208,088.44	206,446.49	118,020.36
Libraries	9,607.77	15,685.99	9,680.79	7,408.25
Recreation	39.59	3,905.95	10,367.37	94.36
Pensions	832.00	2,609.75	3,312.28	450.00
Unclassified	8,286.93	9,362.30	2,693.78	12,022.17
<i>Public service enterprises</i>	<i>—</i>	<i>16,836.31</i>	<i>22,657.01</i>	<i>16,796.97</i>
Electric light	—	—	—	—
Water	—	16,737.36	21,966.31	15,596.97
All other	—	98.95	690.70	200.00
<i>Cemeteries</i>	<i>3,395.11</i>	<i>—</i>	<i>15,854.20</i>	<i>1,480.21</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>12,969.08</b>	<b>63,166.48</b>	<b>23,014.70</b>	<b>33,762.97</b>
<i>Loans, general purposes</i>	<i>12,969.08</i>	<i>57,327.76</i>	<i>19,402.20</i>	<i>33,762.97</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,838.72</i>	<i>3,612.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>38,277.42</b>	<b>27,115.83</b>	<b>86,710.66</b>	<b>3,670.69</b>
<i>Departmental</i>	<i>38,277.42</i>	<i>14,690.68</i>	<i>27,440.06</i>	<i>2,667.74</i>
General government	—	—	—	—
Protection of persons and property	—	—	3,709.56	—
Health and sanitation	3,926.75	391.48	2,556.28	2,318.14
Highways	32,495.10	10,724.59	20,876.02	—
Charities	—	* 3,574.61	—	25.00
Schools	1,855.57	—	86.55	324.60
Libraries	—	—	—	—
Recreation	—	—	211.65	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>12,425.15</i>	<i>59,270.60</i>	<i>1,002.95</i>
Electric light	—	—	—	—
Water	—	12,425.15	59,270.60	1,002.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>634,250.00</b>	<b>1,025,790.50</b>	<b>509,216.66</b>	<b>510,400.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>21,250.00</i>	<i>82,290.50</i>	<i>49,166.66</i>	<i>65,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>613,000.00</i>	<i>940,000.00</i>	<i>460,000.00</i>	<i>445,400.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>60.00</i>	<i>—</i>
<b>Transfers</b>	<b>955.14</b>	<b>13,278.97</b>	<b>355.28</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>955.14</i>	<i>8,278.97</i>	<i>355.28</i>	<i>—</i>
<b>Refunds</b>	<b>3,197.50</b>	<b>2,596.37</b>	<b>1,767.83</b>	<b>2,184.37</b>
<b>Agency, trust, and investment</b>	<b>44,621.57</b>	<b>102,811.34</b>	<b>92,369.42</b>	<b>40,919.92</b>
<i>Taxes and licenses for State</i>	<i>21,375.16</i>	<i>29,872.00</i>	<i>38,024.00</i>	<i>19,028.71</i>
<i>Taxes for county</i>	<i>19,665.00</i>	<i>25,574.78</i>	<i>44,766.69</i>	<i>17,698.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,067.01</i>	<i>45,922.76</i>	<i>7,509.73</i>	<i>3,071.81</i>
<i>All other</i>	<i>1,514.40</i>	<i>1,441.80</i>	<i>2,079.00</i>	<i>1,121.40</i>

## RECAPITULATION.

Maintenance and interest	\$491,299.85	\$813,842.24	\$714,241.77	\$417,108.25
Permanent debt (except from sinking funds)	21,250.00	82,290.50	49,166.66	65,000.00
Sinking fund requirements from revenue	—	5,000.00	—	—
Outlays	38,277.42	27,115.83	86,710.66	3,670.69
Permanent debt from sinking funds	—	3,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	613,000.00	940,000.00	460,050.00	445,400.00
Transfers (except to sinking funds) and refunds	4,152.64	10,875.34	2,123.11	2,184.37
Agency, trust, and investment	44,621.57	102,811.34	92,369.42	40,919.92
<b>Total payments</b>	<b>\$1,212,601.48</b>	<b>\$1,985,435.25</b>	<b>\$1,404,661.62</b>	<b>\$974,283.23</b>
Balance on hand, including funds	55,211.69	58,756.66	68,135.06	122,393.88
<b>GRAND TOTAL</b>	<b>\$1,267,813.17</b>	<b>\$2,044,191.91</b>	<b>\$1,472,796.68</b>	<b>\$1,096,677.11</b>

<sup>1</sup> Includes \$71,645.63 for Leonard Morse Hospital.<sup>2</sup> For Leonard Morse Hospital.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
<b>REVENUE.</b>	<b>\$828,556.53</b>	<b>\$451,463.94</b>	<b>\$958,583.83</b>	<b>\$481,890.76</b>
<b>General</b>	<b>480,017.49</b>	<b>375,259.92</b>	<b>812,924.80</b>	<b>383,388.39</b>
<i>Taxes</i>	<i>456,476.94</i>	<i>309,092.87</i>	<i>793,701.85</i>	<i>351,281.10</i>
Property, poll, and income	447,941.58	289,331.05	777,728.29	325,999.29
Corporation, bank, etc.	7,534.36	19,761.82	15,973.56	25,281.81
<i>Licenses and permits</i>	<i>5,942.00</i>	<i>10,462.50</i>	<i>1,222.00</i>	<i>6,026.84</i>
<i>Fines and forfeits</i>	<i>3,356.75</i>	<i>41.90</i>	<i>104.00</i>	<i>1,265.00</i>
<i>Grants and gifts</i>	<i>15,262.80</i>	<i>55,662.65</i>	<i>17,896.95</i>	<i>24,815.45</i>
For expenses	15,262.80	55,662.65	17,896.95	24,815.45
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>348,539.04</b>	<b>76,204.02</b>	<b>145,659.03</b>	<b>98,502.37</b>
<i>Special assessments</i>	<i>418.74</i>	<i>96.47</i>	<i>14,416.57</i>	<i>1,013.07</i>
To meet expenses	418.74	—	—	—
To meet outlays	—	96.47	14,416.57	1,013.07
<i>Privileges</i>	<i>15,507.73</i>	<i>8,745.19</i>	<i>30,778.98</i>	<i>10,854.36</i>
<i>Departmental</i>	<i>64,621.76</i>	<i>23,021.44</i>	<i>120,089.44</i>	<i>77,190.48</i>
General government	501.30	849.49	3,500.46	2,391.30
Protection of persons and property	416.49	643.41	318.17	184.43
Health and sanitation	2,136.03	86.65	2,734.10	1,127.63
Highways	5.19	109.00	107.99	87.84
Charities	<sup>2</sup> 51,952.57	13,177.28	7,173.91	<sup>3</sup> 65,204.98
Soldiers' benefits	1,805.00	3,447.00	359.00	642.50
Schools	7,017.82	4,471.83	4,697.68	7,262.36
Libraries	685.95	221.78	360.00	245.92
Recreation	—	—	—	—
Unclassified	1.41	15.00	<sup>1</sup> 838.13	43.52
<i>Public service enterprises</i>	<i>248,934.99</i>	<i>31,853.71</i>	<i>53,917.18</i>	—
Electric light	156,751.94	—	—	—
Water	92,183.05	31,853.71	53,917.18	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>5,908.80</i>	<i>8,674.72</i>	<i>2,405.05</i>
<i>Interest</i>	<i>19,155.82</i>	<i>6,578.41</i>	<i>17,782.14</i>	<i>7,039.41</i>
On sinking funds	3,469.43	—	—	—
On trust and investment funds	11,963.26	949.13	3,208.69	2,267.23
All other	3,723.13	5,629.28	14,573.45	4,772.18
<b>NON-REVENUE.</b>	<b>\$281,331.34</b>	<b>\$474,672.50</b>	<b>\$1,014,459.44</b>	<b>\$520,566.10</b>
<b>Offsets to outlays</b>	<b>1,461.99</b>	<b>462.45</b>	<b>30,596.07</b>	<b>12,183.80</b>
<i>Departmental</i>	—	<i>462.45</i>	<i>26,668.98</i>	<i>12,183.80</i>
<i>Public service enterprises</i>	<i>1,461.99</i>	—	<i>4,027.09</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>220,000.00</b>	<b>376,832.05</b>	<b>875,000.00</b>	<b>450,500.00</b>
<i>Loans, general purposes</i>	—	<i>174,000.00</i>	—	<i>185,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>220,000.00</i>	<i>134,964.32</i>	<i>875,000.00</i>	<i>265,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>67,867.73</i>	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>10,995.74</b>	—	<b>6,497.27</b>	<b>1,870.58</b>
<i>From sinking funds</i>	<i>1,500.00</i>	—	—	—
<i>All other</i>	<i>9,495.74</i>	—	<i>6,497.27</i>	<i>1,870.58</i>
<b>Refunds</b>	<b>783.11</b>	<b>10,112.03</b>	<b>5,016.03</b>	<b>659.95</b>
<b>Agency, trust, and investment</b>	<b>48,090.50</b>	<b>87,265.97</b>	<b>97,350.07</b>	<b>55,351.77</b>
<i>Taxes and licenses for State</i>	<i>20,401.00</i>	<i>22,167.00</i>	<i>42,765.02</i>	<i>20,686.00</i>
<i>Taxes for county</i>	<i>15,687.35</i>	<i>21,424.00</i>	<i>39,220.68</i>	<i>30,292.92</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>7,892.97</i>	<i>42,912.37</i>	<i>13,651.37</i>	<i>3,328.85</i>
<i>All other</i>	<i>4,109.18</i>	<i>762.60</i>	<i>1,713.00</i>	<i>1,044.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$830,018.52	\$451,926.39	\$989,179.90	\$494,074.56
Premiums	—	—	—	—
Municipal indebtedness	220,000.00	376,832.05	875,000.00	450,500.00
Transfers and refunds	11,778.85	10,112.03	11,513.30	2,530.53
Agency, trust, and investment	48,090.50	87,265.97	97,350.07	55,351.77
<b>Total receipts</b>	<b>\$1,109,887.87</b>	<b>\$926,136.44</b>	<b>\$1,973,043.27</b>	<b>\$1,002,456.86</b>
Balance on hand, including funds	48,541.72	20,680.88	75,070.98	42,093.51
<b>GRAND TOTAL</b>	<b>\$1,158,429.59</b>	<b>\$946,817.32</b>	<b>\$2,048,114.25</b>	<b>\$1,044,550.37</b>

<sup>1</sup> Includes \$7.50 from administration of trust funds.<sup>2</sup> Includes \$17,924.04 from Hunt Memorial Hospital.<sup>3</sup> Includes \$24,451.68 from Plunkett Memorial Hospital.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
<b>Maintenance</b>	<b>\$653,548.65</b>	<b>\$577,876.15</b>	<b>\$643,645.52</b>	<b>\$376,285.32</b>
<i>Departmental</i>	<i>496,143.83</i>	<i>552,228.65</i>	<i>604,648.73</i>	<i>371,909.81</i>
General government	22,815.08	23,723.50	47,546.89	17,125.20
Protection of persons and property	65,181.50	38,738.30	93,896.76	19,093.53
Health and sanitation	23,878.79	20,139.56	54,412.52	10,220.64
Highways	51,855.83	38,100.36	75,729.13	15,584.27
Charities	106,764.38	267,995.14	38,378.33	<sup>2</sup> 160,595.76
Soldiers' benefits	24,644.78	24,271.30	5,786.17	12,542.60
Schools	178,602.46	121,688.75	233,563.13	120,459.77
Libraries	9,514.84	10,765.04	11,679.50	6,514.37
Recreation	3,901.92	1,769.63	24,422.84	197.11
Pensions	1,305.50	1,768.00	10,036.19	—
Unclassified	7,648.75	3,269.07	9,197.27	9,576.56
<i>Public service enterprises</i>	<i>157,204.61</i>	<i>17,625.62</i>	<i>27,880.00</i>	<i>—</i>
Electric light	121,789.83	—	—	—
Water	35,414.78	17,625.62	27,880.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8,018.58</i>	<i>11,104.29</i>	<i>4,313.85</i>
<i>Administration of trust funds</i>	<i>200.21</i>	<i>3.30</i>	<i>12.50</i>	<i>61.66</i>
<b>Interest</b>	<b>34,501.99</b>	<b>11,765.41</b>	<b>65,669.00</b>	<b>31,244.38</b>
<i>Loans, general purposes</i>	<i>21,074.99</i>	<i>11,630.41</i>	<i>64,564.00</i>	<i>31,244.38</i>
<i>Loans, public service enterprises</i>	<i>13,427.00</i>	<i>135.00</i>	<i>1,105.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>100,213.43</b>	<b>2,549.32</b>	<b>188,998.04</b>	<b>15,840.17</b>
<i>Departmental</i>	<i>53,537.59</i>	<i>2,319.94</i>	<i>176,864.52</i>	<i>15,840.17</i>
General government	—	—	—	—
Protection of persons and property	100.00	—	—	—
Health and sanitation	50,260.57	1,440.00	5,245.31	—
Highways	2,888.02	417.49	59,296.77	15,551.47
Charities	—	—	—	<sup>3</sup> 288.70
Schools	289.00	462.45	30,948.55	—
Libraries	—	—	242.00	—
Recreation	—	—	81,133.89	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>46,675.84</i>	<i>229.38</i>	<i>12,133.52</i>	<i>—</i>
Electric light	19,151.25	—	—	—
Water	27,524.59	229.38	12,133.52	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>268,200.00</b>	<b>256,349.32</b>	<b>885,775.64</b>	<b>505,500.00</b>
<i>From sinking funds</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>46,700.00</i>	<i>3,500.00</i>	<i>110,775.64</i>	<i>65,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>220,000.00</i>	<i>252,849.32</i>	<i>775,000.00</i>	<i>440,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>10,995.74</b>	<b>—</b>	<b>6,497.27</b>	<b>1,870.58</b>
<i>To sinking funds from revenue</i>	<i>4,412.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,583.20</i>	<i>—</i>	<i>6,497.27</i>	<i>1,870.58</i>
<b>Refunds</b>	<b>783.11</b>	<b>10,112.03</b>	<b>5,016.03</b>	<b>659.95</b>
<b>Agency, trust, and investment</b>	<b>53,819.11</b>	<b>87,117.65</b>	<b>100,068.57</b>	<b>56,926.02</b>
<i>Taxes and licenses for State</i>	<i>20,401.00</i>	<i>22,167.00</i>	<i>42,765.02</i>	<i>20,686.00</i>
<i>Taxes for county</i>	<i>15,687.35</i>	<i>21,424.00</i>	<i>39,220.68</i>	<i>30,292.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,643.42</i>	<i>42,767.65</i>	<i>16,360.87</i>	<i>4,889.90</i>
<i>All other</i>	<i>4,087.34</i>	<i>759.00</i>	<i>1,722.00</i>	<i>1,057.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$688,050.64	\$589,641.56	\$709,314.52	\$407,529.70
Permanent debt (except from sinking funds)	46,700.00	3,500.00	110,775.64	65,500.00
Sinking fund requirements from revenue	4,412.54	—	—	—
Outlays	100,213.43	2,549.32	188,998.04	15,840.17
Permanent debt from sinking funds	1,500.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	220,000.00	252,849.32	775,000.00	440,000.00
Transfers (except to sinking funds) and refunds	7,366.31	10,112.03	11,513.30	2,530.53
Agency, trust, and investment	53,819.11	87,117.65	100,068.57	56,926.02
<b>Total payments</b>	<b>\$1,122,062.03</b>	<b>\$945,769.88</b>	<b>\$1,895,670.07</b>	<b>\$988,326.42</b>
<i>Balance on hand, including funds</i>	<i>36,367.56</i>	<i>1,047.44</i>	<i>152,444.18</i>	<i>56,223.95</i>
<b>GRAND TOTAL</b>	<b>\$1,158,429.59</b>	<b>\$946,817.32</b>	<b>\$2,048,114.25</b>	<b>\$1,044,550.37</b>

<sup>1</sup> Includes \$26,166.51 for Hunt Memorial Hospital.<sup>2</sup> Includes \$44,382.07 for Plunkett Memorial Hospital.<sup>3</sup> For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,931
REVENUE.	\$445,013.19	\$1,307,100.29	\$474,697.38	\$405,520.29
<b>General</b>	<b>311,300.19</b>	<b>832,270.64</b>	<b>389,889.73</b>	<b>347,467.68</b>
Taxes	287,074.77	779,675.84	354,382.80	305,086.11
Property, poll, and income	276,633.91	759,973.52	333,840.06	297,413.04
Corporation, bank, etc.	10,440.86	19,702.32	20,542.74	7,673.07
Licenses and permits	6,157.50	3,318.00	8,600.66	1,979.68
Fines and forfeits	740.00	283.00	398.50	48.60
Grants and gifts	17,327.92	48,993.80	26,507.77	40,353.39
For expenses	17,327.92	48,993.80	26,507.77	40,353.39
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>133,713.00</b>	<b>474,829.65</b>	<b>84,807.65</b>	<b>58,052.61</b>
Special assessments	1,666.36	14,116.11	1,236.56	623.17
To meet expenses	1,666.36	50.37	1,236.56	—
To meet outlays	—	14,065.74	—	623.17
Privileges	11,073.06	29,592.28	8,503.03	11,744.38
Departmental	70,395.22	71,381.24	42,255.84	33,469.60
General government	480.36	2,226.62	667.56	1,022.15
Protection of persons and property	2,632.49	1,712.44	207.08	115.97
Health and sanitation	875.43	56,965.30	2,905.15	2,037.01
Highways	499.09	1,623.39	72.10	615.01
Charities	147,333.34	4,221.91	33,521.78	22,200.93
Soldiers' benefits	1,591.75	300.00	216.00	1,188.25
Schools	16,575.62	2,564.33	4,660.17	6,290.18
Libraries	207.14	1,546.30	—	—
Recreation	—	—	—	—
Unclassified	200.00	220.95	6.00	—
Public service enterprises	40,768.34	348,479.87	23,352.78	1,348.64
Electric light	—	240,242.02	—	—
Water	40,768.34	108,237.85	23,352.78	—
All other	—	—	—	1,348.64
Cemeteries	1,392.76	—	2,264.26	—
Interest	8,417.26	11,260.15	7,195.18	10,866.92
On sinking funds	—	—	—	—
On trust and investment funds	1,912.00	1,292.63	553.12	6,263.89
All other	6,505.26	9,967.52	6,642.06	4,603.03
NON-REVENUE.	\$362,827.93	\$1,112,497.93	\$377,446.45	\$309,294.09
Offsets to outlays	6,185.89	378.00	245.00	—
Departmental	6,185.89	378.00	245.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>315,000.00</b>	<b>1,010,009.00</b>	<b>325,000.00</b>	<b>265,000.00</b>
Loans, general purposes	40,000.00	—	—	80,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	275,000.00	1,010,000.00	325,000.00	185,000.00
Unpaid warrants or orders, current year	—	9.00	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2,199.33</b>	<b>5,464.37</b>	<b>719.38</b>	<b>6,217.90</b>
From sinking funds	—	—	—	—
All other	2,199.33	5,464.37	719.38	6,217.90
<b>Refunds</b>	<b>4,321.10</b>	<b>17,307.38</b>	<b>3,312.17</b>	<b>2,443.86</b>
<b>Agency, trust, and investment</b>	<b>35,121.61</b>	<b>79,339.18</b>	<b>48,169.90</b>	<b>35,632.33</b>
Taxes and licenses for State	18,456.00	47,188.15	15,591.00	18,252.00
Taxes for county	14,036.05	26,126.87	27,844.82	16,646.39
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,728.36	68.72	3,835.08	22.14
All other	901.20	5,965.44	899.00	1,711.80
RECAPITULATION.				
Revenue and offsets to outlays	\$451,199.08	\$1,307,478.29	\$474,942.38	\$405,520.29
Premiums	—	9.00	—	—
Municipal indebtedness	315,000.00	1,010,000.00	325,000.00	265,000.00
Transfers and refunds	6,520.43	22,771.75	4,031.55	8,661.76
Agency, trust, and investment	35,121.61	79,339.18	48,169.90	35,632.33
<b>Total receipts</b>	<b>\$807,841.12</b>	<b>\$2,419,598.22</b>	<b>\$852,143.83</b>	<b>\$714,814.38</b>
Balance on hand, including funds	45,956.92	74,044.16	55,591.98	41,736.14
<b>GRAND TOTAL</b>	<b>\$853,798.04</b>	<b>\$2,493,642.38</b>	<b>\$907,735.81</b>	<b>\$756,550.52</b>

<sup>1</sup> Includes \$27,396.32 from Amesbury Hospital.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
<b>Maintenance</b> . . . . .	<b>\$389,473.08</b>	<b>\$941,866.32</b>	<b>\$403,216.60</b>	<b>\$390,647.66</b>
<i>Departmental</i> . . . . .	366,314.71	715,542.89	383,632.18	390,230.94
General government . . . . .	17,354.07	37,660.28	23,402.76	25,637.42
Protection of persons and property . . . . .	38,894.83	136,811.84	35,737.70	40,970.48
Health and sanitation . . . . .	11,902.85	61,446.68	21,406.16	34,761.86
Highways . . . . .	35,883.14	103,338.68	33,741.40	30,241.96
Charities . . . . .	134,085.75	27,143.57	125,136.04	92,038.28
Soldiers' benefits . . . . .	16,525.00	2,835.00	14,199.86	11,457.30
Schools . . . . .	102,623.43	295,118.19	121,714.95	150,619.72
Libraries . . . . .	6,574.88	17,840.08	4,742.00	—
Recreation . . . . .	1,144.14	20,070.57	153.55	3,316.81
Pensions . . . . .	—	7,808.50	—	—
Unclassified . . . . .	1,326.62	5,469.50	3,397.76	1,187.11
<i>Public service enterprises</i> . . . . .	20,870.71	226,323.43	16,008.96	416.72
Electric light . . . . .	—	160,100.11	—	—
Water . . . . .	20,870.71	66,223.32	16,008.96	—
All other . . . . .	—	—	—	416.72
<i>Cemeteries</i> . . . . .	2,287.66	—	3,575.46	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>19,164.33</b>	<b>84,208.45</b>	<b>11,176.75</b>	<b>21,059.01</b>
<i>Loans, general purposes</i> . . . . .	14,364.33	69,142.20	11,176.75	21,069.01
<i>Loans, public service enterprises</i> . . . . .	4,800.00	15,066.25	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>16,793.30</b>	<b>196,773.64</b>	<b>9,264.26</b>	<b>1,778.67</b>
<i>Departmental</i> . . . . .	16,413.88	74,602.07	8,839.38	1,778.67
General government . . . . .	—	600.00	6,138.33	—
Protection of persons and property . . . . .	55.81	2,520.11	—	—
Health and sanitation . . . . .	—	26,975.33	1,301.05	—
Highways . . . . .	13,654.02	34,810.06	—	1,490.30
Charities . . . . .	—	—	600.00	—
Schools . . . . .	2,704.05	3,515.00	800.00	145.70
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	6,181.57	—	142.67
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	122,171.57	424.88	—
Electric light . . . . .	—	79,142.11	—	—
Water . . . . .	—	43,029.46	424.88	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	379.42	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>324,724.53</b>	<b>1,050,604.29</b>	<b>411,000.00</b>	<b>249,600.82</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	39,724.53	140,804.29	16,000.00	29,600.82
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	285,000.00	910,000.00	395,000.00	220,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>2,199.33</b>	<b>5,464.37</b>	<b>719.38</b>	<b>6,217.90</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	2,199.33	5,464.37	719.38	6,217.90
<b>Refunds</b> . . . . .	<b>4,321.10</b>	<b>17,307.38</b>	<b>3,312.17</b>	<b>2,443.86</b>
<b>Agency, trust, and investment</b> . . . . .	<b>35,006.08</b>	<b>79,784.58</b>	<b>48,213.42</b>	<b>35,632.33</b>
<i>Taxes and licenses for State</i> . . . . .	18,466.00	47,188.15	15,591.00	18,262.00
<i>Taxes for county</i> . . . . .	14,036.05	26,126.87	27,844.82	15,646.39
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,611.03	3.83	3,878.60	22.14
<i>All other</i> . . . . .	903.00	6,466.73	899.00	1,711.80
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$408,637.41	\$1,026,074.77	\$414,393.35	\$411,706.67
Permanent debt (except from sinking funds) . . . . .	39,724.53	140,804.29	16,000.00	29,600.82
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	16,793.30	196,773.64	9,264.26	1,778.67
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	285,000.00	910,000.00	395,000.00	220,000.00
Transfers (except to sinking funds) and . . . . .	—	—	—	—
refunds . . . . .	6,520.43	22,771.75	4,031.55	8,661.76
Agency, trust, and investment . . . . .	35,006.08	79,784.58	48,213.42	35,632.33
<b>Total payments</b> . . . . .	<b>\$791,681.75</b>	<b>\$2,376,009.03</b>	<b>\$886,902.58</b>	<b>\$707,380.25</b>
Balance on hand, including funds . . . . .	62,116.29	117,633.36	20,833.23	49,170.27
<b>GRAND TOTAL</b> . . . . .	<b>\$853,798.04</b>	<b>\$2,493,642.38</b>	<b>\$907,735.81</b>	<b>\$756,550.52</b>

<sup>1</sup> Includes \$37,974.67 for Amesbury Hospital.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
<b>REVENUE.</b>	<b>\$875,644.88</b>	<b>\$517,308.70</b>	<b>\$678,624.66</b>	<b>\$536,983.73</b>
<b>General</b>	<b>705,373.02</b>	<b>384,367.96</b>	<b>561,743.94</b>	<b>302,109.54</b>
<i>Taxes</i>	<i>680,623.59</i>	<i>349,305.81</i>	<i>533,586.69</i>	<i>274,662.21</i>
Property, poll, and income	664,536.77	325,113.40	525,009.52	264,014.16
Corporation, bank, etc.	16,086.82	24,192.41	8,577.17	10,548.05
<i>Licenses and permits</i>	<i>4,429.60</i>	<i>12,229.75</i>	<i>1,530.52</i>	<i>13,771.66</i>
<i>Fines and forfeits</i>	<i>316.50</i>	<i>629.06</i>	<i>127.40</i>	<i>442.93</i>
<i>Grants and gifts</i>	<i>20,003.33</i>	<i>22,203.34</i>	<i>26,499.33</i>	<i>13,332.75</i>
For expenses	20,003.33	22,203.34	26,499.33	13,332.75
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>170,271.86</b>	<b>132,940.74</b>	<b>116,880.72</b>	<b>234,874.19</b>
<i>Special assessments</i>	<i>28,417.52</i>	<i>—</i>	<i>10,140.18</i>	<i>923.07</i>
To meet expenses	13,743.64	—	2,146.25	544.63
To meet outlays	14,673.88	—	7,993.93	378.44
<i>Privileges</i>	<i>20,530.06</i>	<i>10,552.32</i>	<i>25,605.16</i>	<i>11,326.95</i>
<i>Departmental</i>	<i>36,792.61</i>	<i>51,573.71</i>	<i>8,566.17</i>	<i>144,495.57</i>
General government	804.45	694.00	418.30	—
Protection of persons and property	380.47	199.96	96.30	379.82
Health and sanitation	524.13	6,737.78	1,150.00	9,628.35
Highways	102.10	3,001.00	357.50	—
Charities	32,367.98	36,375.87	3,956.58	32,861.08
Soldiers' benefits	302.00	1,258.00	397.50	576.00
Schools	1,968.88	2,945.10	1,216.53	474.16
Libraries	196.79	347.00	458.16	96.48
Recreation	—	15.00	351.20	325.28
Unclassified	145.81	—	164.10	154.40
<i>Public service enterprises</i>	<i>59,419.46</i>	<i>60,458.33</i>	<i>62,007.78</i>	<i>169,327.17</i>
Electric light	—	—	—	140,838.97
Water	59,419.46	46,587.65	62,007.78	28,488.20
All other	—	13,895.68	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5,280.18</i>	<i>2,967.50</i>	<i>—</i>
<i>Interest</i>	<i>25,112.21</i>	<i>5,051.20</i>	<i>7,593.93</i>	<i>8,801.43</i>
On sinking funds	—	1,239.72	—	—
On trust and investment funds	2,164.58	215.53	2,069.56	1,259.50
All other	22,947.63	3,595.95	5,524.37	7,541.93
<b>NON-REVENUE.</b>	<b>\$894,799.31</b>	<b>\$373,151.20</b>	<b>\$630,501.47</b>	<b>\$334,112.67</b>
<b>Offsets to outlays</b>	<b>10,970.60</b>	<b>5,755.00</b>	<b>—</b>	<b>3,358.73</b>
<i>Departmental</i>	<i>9,518.65</i>	<i>—</i>	<i>—</i>	<i>3,358.73</i>
<i>Public service enterprises</i>	<i>1,451.95</i>	<i>5,755.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>820,000.00</b>	<b>285,000.00</b>	<b>550,000.00</b>	<b>265,305.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>820,000.00</i>	<i>255,000.00</i>	<i>550,000.00</i>	<i>265,305.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>620.74</b>	<b>18,447.62</b>	<b>8,022.40</b>	<b>13,321.27</b>
<i>From sinking funds</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
All other	620.74	447.62	8,022.40	13,321.27
<b>Refunds</b>	<b>3,315.54</b>	<b>2,163.26</b>	<b>3,097.19</b>	<b>3,975.90</b>
<b>Agency, trust, and investment</b>	<b>59,892.43</b>	<b>61,785.32</b>	<b>69,381.88</b>	<b>48,151.77</b>
<i>Taxes and licenses for State</i>	<i>32,254.00</i>	<i>13,866.00</i>	<i>34,921.50</i>	<i>16,592.00</i>
<i>Taxes for county</i>	<i>17,364.15</i>	<i>18,009.00</i>	<i>29,062.88</i>	<i>13,744.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,076.88</i>	<i>23,586.12</i>	<i>4,449.50</i>	<i>14,374.02</i>
All other	2,197.40	1,324.20	948.00	3,441.13
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$886,615.48	\$523,063.70	\$678,624.66	\$540,342.46
Premiums	—	—	—	—
Municipal indebtedness	820,000.00	285,000.00	550,000.00	265,305.00
Transfers and refunds	3,936.28	20,610.88	11,119.59	17,297.17
Agency, trust, and investment	59,892.43	61,785.32	69,381.88	48,151.77
<b>Total receipts</b>	<b>\$1,770,444.19</b>	<b>\$890,459.90</b>	<b>\$1,309,126.13</b>	<b>\$871,096.40</b>
Balance on hand, including funds	131,485.22	85,620.95	125,993.18	15,970.64
<b>GRAND TOTAL</b>	<b>\$1,901,929.41</b>	<b>\$976,080.85</b>	<b>\$1,435,119.31</b>	<b>\$887,067.04</b>

<sup>1</sup> Includes \$4.40 from administration of trust funds.<sup>2</sup> Includes \$11,251.40 from Glover Memorial Hospital.



Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
<b>Maintenance</b> . . . . .	<b>\$571,199.38</b>	<b>\$437,520.57</b>	<b>\$535,316.16</b>	<b>\$423,740.84</b>
<i>Departmental</i> . . . . .	<i>540,402.21</i>	<i>390,641.87</i>	<i>504,764.32</i>	<i>303,065.99</i>
General government . . . . .	32,407.70	19,811.55	32,805.18	15,466.48
Protection of persons and property . . . . .	73,359.39	37,446.70	95,530.23	45,672.51
Health and sanitation . . . . .	33,745.71	16,782.04	37,038.46	23,481.95
Highways . . . . .	52,658.84	71,158.08	77,449.66	25,368.19
Charities . . . . .	<sup>1</sup> 99,958.17	90,621.85	20,077.25	88,680.31
Soldiers' benefits . . . . .	17,462.03	15,474.83	11,155.45	7,856.47
Schools . . . . .	203,721.87	130,310.02	187,867.93	88,412.72
Libraries . . . . .	7,626.53	5,101.23	10,377.43	5,599.12
Recreation . . . . .	10,403.96	1,655.52	19,184.31	656.54
Pensions . . . . .	—	—	4,389.12	—
Unclassified . . . . .	9,058.01	2,280.05	8,889.30	1,871.70
<i>Public service enterprises</i> . . . . .	<i>30,797.17</i>	<i>38,667.52</i>	<i>24,897.31</i>	<i>120,670.45</i>
Electric light . . . . .	—	—	—	100,991.48
Water . . . . .	30,797.17	18,003.34	24,897.31	19,678.97
All other . . . . .	—	20,664.18	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>8,211.18</i>	<i>5,614.53</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>40.00</i>	<i>4.40</i>
<b>Interest</b> . . . . .	<b>74,628.12</b>	<b>18,376.21</b>	<b>57,402.18</b>	<b>15,857.39</b>
<i>Loans, general purposes</i> . . . . .	<i>72,568.12</i>	<i>14,956.21</i>	<i>40,033.60</i>	<i>14,024.89</i>
<i>Loans, public service enterprises</i> . . . . .	<i>2,060.00</i>	<i>3,420.00</i>	<i>17,368.58</i>	<i>1,832.50</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>126,307.06</b>	<b>18,539.48</b>	<b>65,264.10</b>	<b>18,792.26</b>
<i>Departmental</i> . . . . .	<i>112,228.20</i>	<i>13,549.87</i>	<i>26,775.39</i>	<i>10,477.80</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	644.96	—	1,075.42	—
Health and sanitation . . . . .	36,581.83	6,375.26	16,286.63	1,551.07
Highways . . . . .	74,407.83	5,500.00	3,683.00	8,678.68
Charities . . . . .	<sup>2</sup> 550.00	1,000.00	—	—
Schools . . . . .	43.58	—	4,985.80	248.05
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	674.61	744.54	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>14,078.86</i>	<i>1,150.69</i>	<i>28,755.97</i>	<i>8,314.46</i>
Electric light . . . . .	—	—	—	7,875.85
Water . . . . .	14,078.86	1,150.69	28,755.97	438.61
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>3,838.92</i>	<i>9,732.74</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>933,158.75</b>	<b>337,000.00</b>	<b>627,432.53</b>	<b>318,305.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>113,158.75</i>	<i>44,000.00</i>	<i>77,432.53</i>	<i>53,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>820,000.00</i>	<i>275,000.00</i>	<i>550,000.00</i>	<i>265,305.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>620.74</b>	<b>18,447.62</b>	<b>8,022.40</b>	<b>13,321.27</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	620.74	18,447.62	8,022.40	13,321.27
<b>Refunds</b> . . . . .	<b>3,315.54</b>	<b>2,163.26</b>	<b>3,097.19</b>	<b>3,975.90</b>
<b>Agency, trust, and investment</b> . . . . .	<b>60,749.33</b>	<b>44,792.95</b>	<b>69,326.37</b>	<b>47,379.24</b>
<i>Taxes and licenses for State</i> . . . . .	<i>32,254.00</i>	<i>18,866.00</i>	<i>34,921.50</i>	<i>16,592.00</i>
<i>Taxes for county</i> . . . . .	<i>17,364.15</i>	<i>18,009.00</i>	<i>29,062.88</i>	<i>13,744.63</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>9,005.18</i>	<i>6,593.75</i>	<i>4,401.19</i>	<i>13,601.49</i>
<i>All other</i> . . . . .	<i>2,126.00</i>	<i>1,324.20</i>	<i>940.80</i>	<i>3,441.13</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$645,827.50	\$455,896.78	\$592,718.34	\$439,598.23
Permanent debt (except from sinking funds) . . . . .	113,158.75	44,000.00	77,432.53	53,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	126,307.06	18,539.48	65,264.10	18,792.26
Permanent debt from sinking funds . . . . .	—	18,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	820,000.00	275,000.00	550,000.00	265,305.00
Transfers (except to sinking funds) and refunds . . . . .	3,936.28	20,610.88	11,119.59	17,297.17
Agency, trust, and investment . . . . .	60,749.33	44,792.95	69,326.37	47,379.24
<b>Total payments</b> . . . . .	<b>\$1,769,978.92</b>	<b>\$876,840.09</b>	<b>\$1,365,860.93</b>	<b>\$841,371.90</b>
Balance on hand, including funds . . . . .	131,950.49	99,240.76	69,258.38	45,695.14
<b>GRAND TOTAL</b> . . . . .	<b>\$1,901,929.41</b>	<b>\$976,080.85</b>	<b>\$1,435,119.31</b>	<b>\$887,067.04</b>

<sup>1</sup> Includes \$17,522.68 for Glover Memorial Hospital.

<sup>2</sup> For Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
<b>REVENUE.</b>	<b>\$583,471.01</b>	<b>\$497,531.00</b>	<b>\$932,718.60</b>	<b>\$368,248.96</b>
<b>General</b>	<b>476,560.65</b>	<b>401,105.93</b>	<b>487,493.28</b>	<b>339,930.48</b>
<i>Taxes</i>	<i>462,024.63</i>	<i>395,830.07</i>	<i>465,557.77</i>	<i>316,822.30</i>
Property, poll, and income	455,230.78	365,033.65	457,752.14	288,303.27
Corporation, bank, etc.	6,793.85	28,796.42	7,805.63	28,519.03
<i>Licenses and permits</i>	<i>2,487.50</i>	<i>2,686.35</i>	<i>1,641.25</i>	<i>2,224.84</i>
<i>Fines and forfeits</i>	<i>182.00</i>	<i>144.50</i>	<i>68.64</i>	<i>214.50</i>
<i>Grants and gifts</i>	<i>11,866.52</i>	<i>4,445.01</i>	<i>20,225.62</i>	<i>20,668.84</i>
For expenses	11,866.52	4,445.01	20,225.62	20,668.84
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>106,910.36</b>	<b>96,425.07</b>	<b>445,225.32</b>	<b>28,318.48</b>
<i>Special assessments</i>	<i>10,055.27</i>	<i>1,590.94</i>	<i>3,014.48</i>	<i>1,310.02</i>
To meet expenses	1,316.10	955.87	750.75	—
To meet outlays	8,739.17	635.07	2,263.73	1,310.02
<i>Privileges</i>	<i>13,476.76</i>	<i>18,093.28</i>	<i>13,332.04</i>	<i>8,981.95</i>
<i>Departmental</i>	<i>26,039.21</i>	<i>16,182.22</i>	<i>52,702.41</i>	<i>16,326.56</i>
General government	2,528.19	255.10	304.85	17.22
Protection of persons and property	68.51	476.51	1,073.61	105.09
Health and sanitation	1,387.04	204.28	9,528.00	134.73
Highways	27.00	—	151.20	383.72
Charities	13,985.13	12,118.83	23,682.43	13,853.72
Soldiers' benefits	2,099.50	140.00	1,385.80	248.53
Schools	3,273.62	2,327.00	15,906.70	1,153.52
Libraries	227.71	359.50	468.32	—
Recreation	—	—	—	25.00
Unclassified	<sup>1</sup> 2,442.51	301.00	201.50	405.03
<i>Public service enterprises</i>	<i>42,802.64</i>	<i>42,601.80</i>	<i>353,343.48</i>	—
Electric light	—	—	305,940.38	—
Water	42,776.29	42,577.80	47,403.10	—
All other	26.35	24.00	—	—
<i>Cemeteries</i>	<i>5,538.50</i>	<i>4,068.88</i>	<i>6,629.89</i>	<i>175.67</i>
<i>Interest</i>	<i>8,997.98</i>	<i>13,887.95</i>	<i>16,203.02</i>	<i>1,524.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	558.11	7,623.79	6,161.97	97.06
All other	8,439.87	6,264.16	10,041.05	1,427.22
<b>NON-REVENUE.</b>	<b>\$578,623.97</b>	<b>\$238,211.46</b>	<b>\$775,581.25</b>	<b>\$258,648.26</b>
<b>Offsets to outlays</b>	<b>13,652.23</b>	<b>1,581.05</b>	<b>13,164.15</b>	<b>14,217.73</b>
<i>Departmental</i>	<i>13,652.23</i>	<i>668.73</i>	<i>12,587.20</i>	<i>14,217.73</i>
<i>Public service enterprises</i>	—	<i>912.32</i>	<i>576.95</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>504,500.00</b>	<b>175,000.00</b>	<b>697,390.00</b>	<b>209,353.17</b>
<i>Loans, general purposes</i>	<i>30,000.00</i>	—	<i>30,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>25,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>449,500.00</i>	<i>175,000.00</i>	<i>667,390.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>9,352.17</i>
<i>Premiums</i>	—	—	—	<i>1.00</i>
<b>Transfers</b>	<b>404.90</b>	<b>4,690.83</b>	<b>35.00</b>	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	404.90	4,690.83	35.00	—
<b>Refunds</b>	<b>1,682.82</b>	<b>1,398.36</b>	<b>2,036.69</b>	<b>1,918.33</b>
<b>Agency, trust, and investment</b>	<b>58,384.02</b>	<b>55,541.22</b>	<b>62,955.41</b>	<b>33,159.03</b>
<i>Taxes and licenses for State</i>	<i>22,615.00</i>	<i>26,645.69</i>	<i>22,816.00</i>	<i>18,366.59</i>
<i>Taxes for county</i>	<i>19,610.34</i>	<i>21,549.47</i>	<i>20,152.56</i>	<i>16,628.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>14,997.08</i>	<i>6,125.26</i>	<i>18,602.85</i>	<i>135.84</i>
<i>All other</i>	<i>1,161.60</i>	<i>1,220.80</i>	<i>1,384.00</i>	<i>1,028.60</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$597,123.24	\$499,112.05	\$945,882.75	\$382,466.65
Premiums	—	—	—	1.00
Municipal indebtedness	504,500.00	175,000.00	697,390.00	209,352.17
Transfers and refunds	2,087.72	6,089.19	2,071.69	1,918.33
Agency, trust, and investment	58,384.02	55,541.22	62,955.41	33,159.03
<b>Total receipts</b>	<b>\$1,162,094.98</b>	<b>\$735,742.46</b>	<b>\$1,708,299.85</b>	<b>\$626,897.22</b>
Balance on hand, including funds	2,093.27	93,773.96	54,572.28	46,671.16
<b>GRAND TOTAL</b>	<b>\$1,164,188.25</b>	<b>\$829,516.42</b>	<b>\$1,762,872.13</b>	<b>\$673,568.37</b>

<sup>1</sup> Includes \$11 from administration of trust funds.

## graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
<b>Maintenance</b>	<b>\$455,068.90</b>	<b>\$435,987.74</b>	<b>\$771,651.54</b>	<b>\$318,003.27</b>
<i>Departmental</i>	<i>424,832.25</i>	<i>406,093.94</i>	<i>601,473.66</i>	<i>317,412.10</i>
General government	23,725.51	23,998.58	27,003.24	10,083.87
Protection of persons and property	57,883.23	57,982.99	65,306.89	15,060.88
Health and sanitation	28,883.32	19,865.65	31,428.38	21,990.16
Highways	58,250.80	94,859.69	58,826.47	26,098.93
Charities	62,507.04	42,636.73	81,832.21	93,900.03
Soldiers' benefits	13,111.27	2,314.57	12,972.22	10,246.73
Schools	151,867.30	140,200.90	202,994.11	131,323.50
Libraries	8,022.79	11,900.19	7,328.68	7,217.52
Recreation	8,409.24	5,306.11	5,672.82	444.92
Pensions	2,098.75	—	—	—
Unclassified	10,073.00	6,028.53	7,107.64	1,045.56
<i>Public service enterprises</i>	<i>24,128.79</i>	<i>23,730.71</i>	<i>259,571.64</i>	<i>—</i>
Electric light	—	—	237,120.03	—
Water	24,087.79	23,628.26	22,451.61	—
All other	41.00	102.45	—	—
<i>Cemeteries</i>	<i>6,096.86</i>	<i>7,112.11</i>	<i>10,607.24</i>	<i>591.17</i>
<i>Administration of trust funds</i>	<i>11.00</i>	<i>50.98</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>40,656.94</b>	<b>14,198.46</b>	<b>35,803.20</b>	<b>11,814.29</b>
<i>Loans, general purposes</i>	<i>27,068.53</i>	<i>13,863.48</i>	<i>29,732.99</i>	<i>11,814.29</i>
<i>Loans, public service enterprises</i>	<i>13,588.41</i>	<i>336.00</i>	<i>6,070.21</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>67,455.71</b>	<b>42,130.13</b>	<b>96,028.19</b>	<b>40,048.39</b>
<i>Departmental</i>	<i>47,397.22</i>	<i>14,930.24</i>	<i>41,257.25</i>	<i>40,048.39</i>
General government	—	—	654.49	—
Protection of persons and property	—	328.53	—	—
Health and sanitation	11,988.21	379.50	5,620.35	7,424.23
Highways	35,385.98	13,878.87	30,915.09	29,322.17
Charities	—	—	—	—
Schools	—	300.45	28.75	3,301.99
Libraries	—	—	—	—
Recreation	23.03	42.89	4,038.57	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>20,058.49</i>	<i>27,199.89</i>	<i>54,170.94</i>	<i>—</i>
Electric light	—	—	33,151.53	—
Water	20,058.49	27,199.89	21,019.41	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>464,792.76</b>	<b>209,000.00</b>	<b>742,646.51</b>	<b>227,558.58</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>78,292.76</i>	<i>34,000.00</i>	<i>81,646.51</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>386,500.00</i>	<i>175,000.00</i>	<i>661,000.00</i>	<i>200,000.00</i>
<i>Varrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,558.58</i>
<b>Transfers</b>	<b>404.90</b>	<b>4,690.83</b>	<b>35.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>404.90</i>	<i>4,690.83</i>	<i>35.00</i>	<i>—</i>
<b>Trust funds</b>	<b>1,682.82</b>	<b>1,398.36</b>	<b>2,036.69</b>	<b>1,918.33</b>
<b>Agency, trust, and investment</b>	<b>58,297.47</b>	<b>55,529.82</b>	<b>64,437.65</b>	<b>33,166.69</b>
<i>Taxes and licenses for State</i>	<i>22,615.00</i>	<i>26,645.69</i>	<i>22,816.00</i>	<i>16,366.59</i>
<i>Taxes for county</i>	<i>19,610.34</i>	<i>21,549.47</i>	<i>20,152.56</i>	<i>15,628.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,908.73</i>	<i>6,101.26</i>	<i>20,085.09</i>	<i>151.90</i>
<i>All other</i>	<i>1,163.40</i>	<i>1,233.40</i>	<i>1,384.00</i>	<i>1,020.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$495,725.84	\$450,186.20	\$807,454.74	\$329,817.56
Permanent debt (except from sinking funds)	78,292.76	34,000.00	81,646.51	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,455.71	42,130.13	96,028.19	40,048.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	386,500.00	175,000.00	661,000.00	212,558.58
Transfers (except to sinking funds) and	2,087.72	6,089.19	2,071.69	1,918.33
Agency, trust, and investment	58,297.47	55,529.82	64,437.65	33,166.69
<b>Total payments</b>	<b>\$1,088,359.50</b>	<b>\$762,935.34</b>	<b>\$1,712,638.78</b>	<b>\$632,509.55</b>
<i>Balance on hand, including funds</i>	<i>75,828.75</i>	<i>66,581.08</i>	<i>50,233.35</i>	<i>41,058.82</i>
<b>GRAND TOTAL</b>	<b>\$1,164,188.25</b>	<b>\$829,516.42</b>	<b>\$1,762,872.13</b>	<b>\$673,568.37</b>



TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
<b>REVENUE.</b>	<b>\$375,682.71</b>	<b>\$844,876.69</b>	<b>\$288,642.54</b>	<b>\$487,670.39</b>
<b>General</b>	<b>322,256.17</b>	<b>652,953.62</b>	<b>219,016.81</b>	<b>450,724.42</b>
Taxes . . . . .	301,546.07	616,536.67	212,936.42	392,981.94
Property, poll, and income . . . . .	282,231.95	607,388.39	205,449.51	391,156.46
Corporation, bank, etc. . . . .	19,314.12	9,148.28	7,486.91	1,825.48
Licenses and permits . . . . .	5,471.15	4,250.62	2,617.41	4,409.02
Fines and forfeits . . . . .	2,531.60	859.33	46.55	907.00
Grants and gifts . . . . .	12,707.45	31,307.00	3,416.43	52,426.46
For expenses . . . . .	12,707.45	31,307.00	3,416.43	52,426.46
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>53,426.54</b>	<b>191,923.07</b>	<b>69,625.73</b>	<b>36,945.97</b>
Special assessments . . . . .	175.00	14,109.47	802.67	1,160.34
To meet expenses . . . . .	—	3,103.27	751.45	—
To meet outlays . . . . .	175.00	11,006.20	51.22	1,160.34
Privileges . . . . .	11,373.19	24,359.02	9,090.31	6,669.02
Departmental . . . . .	33,435.58	60,461.46	16,675.09	23,027.58
General government . . . . .	10.00	1,112.60	1,422.37	96.40
Protection of persons and property . . . . .	117.56	181.21	201.12	266.28
Health and sanitation . . . . .	817.86	8,444.79	610.92	93.33
Highways . . . . .	379.27	68.90	21.11	249.60
Charities . . . . .	24,979.53	22,896.18	9,597.78	16,880.70
Soldiers' benefits . . . . .	380.00	199.60	257.50	—
Schools . . . . .	6,751.36	26,584.14	4,287.48	4,195.39
Libraries . . . . .	—	683.78	276.81	170.99
Recreation . . . . .	—	—	—	236.60
Unclassified . . . . .	—	290.26	—	838.29
Public service enterprises . . . . .	—	76,963.10	37,199.57	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	75,963.10	37,199.57	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	2,401.49	4,614.57	—	725.00
Interest . . . . .	6,041.28	12,615.45	5,858.09	5,464.03
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	67.54	2,139.65	1,445.04	147.26
All other . . . . .	5,973.74	10,375.80	4,413.05	5,316.77
<b>NON-REVENUE.</b>	<b>\$319,921.66</b>	<b>\$954,479.48</b>	<b>\$239,164.60</b>	<b>\$372,231.01</b>
<b>Offsets to outlays . . . . .</b>	<b>5,743.82</b>	<b>7,200.00</b>	<b>3,999.95</b>	<b>9,278.77</b>
Departmental . . . . .	5,743.82	7,200.00	3,999.95	9,278.77
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>277,000.00</b>	<b>879,192.50</b>	<b>210,000.00</b>	<b>330,000.00</b>
Loans, general purposes . . . . .	—	29,000.00	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	2,000.00	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	275,000.00	850,000.00	210,000.00	330,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	192.50	—	—
<b>Transfers . . . . .</b>	<b>67.54</b>	<b>—</b>	<b>1,521.74</b>	<b>1,396.00</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	67.54	—	1,521.74	1,396.00
<b>Refunds . . . . .</b>	<b>1,290.47</b>	<b>3,778.56</b>	<b>501.27</b>	<b>3,073.06</b>
<b>Agency, trust, and investment . . . . .</b>	<b>35,819.83</b>	<b>64,308.42</b>	<b>23,141.64</b>	<b>28,483.18</b>
Taxes and licenses for State . . . . .	16,840.00	23,936.00	10,377.00	13,237.18
Taxes for county . . . . .	16,357.26	26,207.37	11,159.49	13,231.86
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,624.77	7,258.05	555.35	1,076.74
All other . . . . .	997.80	1,907.00	1,049.80	937.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$381,426.53	\$852,076.69	\$292,642.49	\$496,949.16
Premiums . . . . .	—	192.50	—	—
Municipal indebtedness . . . . .	277,000.00	879,000.00	210,000.00	330,000.00
Transfers and refunds . . . . .	1,358.01	3,778.56	2,023.01	4,469.06
Agency, trust, and investment . . . . .	35,819.83	64,308.42	23,141.64	28,483.18
<b>Total receipts . . . . .</b>	<b>\$695,604.37</b>	<b>\$1,799,356.17</b>	<b>\$527,807.14</b>	<b>\$859,901.40</b>
Balance on hand, including funds . . . . .	65,981.64	116,150.33	48,001.65	44,845.07
<b>GRAND TOTAL . . . . .</b>	<b>\$761,586.01</b>	<b>\$1,914,506.50</b>	<b>\$575,808.79</b>	<b>\$904,746.47</b>



graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
<b>Maintenance</b>	<b>\$315,235.09</b>	<b>\$606,709.33</b>	<b>\$236,755.24</b>	<b>\$411,434.95</b>
Departmental	311,260.17	564,859.79	227,070.06	410,473.12
General government	17,520.94	48,778.70	11,849.96	15,570.16
Protection of persons and property	18,417.39	83,966.96	26,105.68	31,025.77
Health and sanitation	13,294.49	34,336.37	9,013.26	26,916.13
Highways	28,964.58	79,655.07	21,517.20	33,964.07
Charities	65,064.73	64,467.24	30,393.54	133,022.44
Soldiers' benefits	10,354.36	2,674.97	2,653.12	11,774.65
Schools	149,250.43	208,752.80	116,874.25	149,180.67
Libraries	3,500.00	14,389.13	4,590.89	3,760.40
Recreation	46.33	13,149.36	164.09	913.31
Pensions	—	2,202.81	750.00	—
Unclassified	4,846.92	12,486.38	3,158.07	4,345.52
Public service enterprises	—	34,817.23	9,685.18	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	3,974.92	6,972.31	—	961.83
Administration of trust funds	—	60.00	—	—
<b>Interest</b>	<b>14,850.56</b>	<b>60,179.16</b>	<b>25,139.31</b>	<b>19,646.15</b>
Loans, general purposes	14,810.56	36,636.50	9,035.56	19,646.15
Loans, public service enterprises	—	23,542.66	16,103.75	—
Loans, cemeteries	40.00	—	—	—
<b>Outlays</b>	<b>13,132.41</b>	<b>68,148.47</b>	<b>10,297.62</b>	<b>43,760.70</b>
Departmental	8,533.21	54,051.10	10,297.62	43,594.62
General government	—	79.80	—	285.80
Protection of persons and property	—	29,596.37	1,380.51	20,138.80
Health and sanitation	—	23,737.54	8,917.11	5,211.67
Highways	8,533.21	—	—	15,978.42
Charities	—	—	—	—
Schools	—	637.39	—	1,435.41
Libraries	—	—	—	545.02
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	14,097.87	—	—
Electric light	—	—	—	—
Water	—	14,097.87	—	—
All other	—	—	—	—
Cemeteries	4,599.20	—	—	166.08
<b>Municipal indebtedness</b>	<b>319,000.00</b>	<b>926,951.02</b>	<b>246,000.00</b>	<b>377,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	19,000.00	131,951.02	31,000.00	17,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	795,000.00	215,000.00	360,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>67.54</b>	<b>—</b>	<b>1,521.74</b>	<b>1,396.00</b>
To sinking funds from revenue	—	—	—	—
All other	67.54	—	1,521.74	1,396.00
<b>Refunds</b>	<b>1,290.47</b>	<b>3,778.56</b>	<b>501.27</b>	<b>3,073.06</b>
<b>Agency, trust, and investment</b>	<b>35,819.83</b>	<b>64,626.21</b>	<b>23,141.64</b>	<b>28,234.44</b>
Taxes and licenses for State	16,840.00	28,936.00	10,377.00	13,337.18
Taxes for county	16,357.26	26,207.37	11,159.49	13,231.86
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,624.77	7,570.44	555.35	828.00
All other	997.80	1,912.40	1,049.80	937.40
<b>RECAPITULATION.</b>				
Maintenance and interest	\$330,085.65	\$666,888.49	\$261,894.55	\$431,081.10
Permanent debt (except from sinking funds)	19,000.00	131,951.02	31,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,132.41	68,148.47	10,297.62	43,760.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	795,000.00	215,000.00	360,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	1,358.01	3,778.56	2,023.01	4,469.06
Agency, trust, and investment	35,819.83	64,626.21	23,141.64	28,234.44
<b>Total payments</b>	<b>\$699,395.90</b>	<b>\$1,730,392.75</b>	<b>\$543,356.82</b>	<b>\$884,545.30</b>
Balance on hand, including funds	62,190.11	184,113.75	32,461.97	20,201.17
<b>GRAND TOTAL</b>	<b>\$761,586.01</b>	<b>\$1,914,506.50</b>	<b>\$575,808.79</b>	<b>\$904,746.47</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
<b>REVENUE.</b>	<b>\$440,028.68</b>	<b>\$828,359.44</b>	<b>\$548,448.33</b>	<b>\$508,614.68</b>
<b>General</b>	<b>376,999.56</b>	<b>506,075.47</b>	<b>297,635.83</b>	<b>275,899.55</b>
<i>Taxes</i>	<i>358,476.50</i>	<i>487,515.56</i>	<i>270,847.08</i>	<i>243,388.86</i>
Property, poll, and income	355,053.74	479,769.30	265,304.58	232,587.49
Corporation, bank, etc.	3,422.76	7,746.26	5,542.50	10,800.87
<i>Licenses and permits</i>	<i>2,758.25</i>	<i>5,356.50</i>	<i>2,729.05</i>	<i>8,951.28</i>
<i>Fines and forfeits</i>	<i>141.00</i>	<i>86.00</i>	<i>384.39</i>	<i>608.66</i>
<i>Grants and gifts</i>	<i>16,623.81</i>	<i>13,087.41</i>	<i>23,675.31</i>	<i>22,951.25</i>
For expenses	15,623.81	13,087.41	17,454.04	22,951.25
For outlays	—	—	6,221.27	—
All other	—	—	—	—
<b>Commercial</b>	<b>63,029.12</b>	<b>322,283.97</b>	<b>250,812.50</b>	<b>232,715.13</b>
<i>Special assessments</i>	<i>270.00</i>	<i>17,202.62</i>	<i>55.92</i>	<i>350.08</i>
To meet expenses	270.00	17,202.62	55.81	350.08
To meet outlays	—	—	30.11	—
<i>Privileges</i>	<i>11,239.72</i>	<i>19,320.66</i>	<i>16,719.60</i>	<i>8,445.30</i>
<i>Departmental</i>	<i>26,637.39</i>	<i>59,242.33</i>	<i>57,020.96</i>	<i>60,258.98</i>
General government	1,182.42	956.59	2,514.41	1,063.81
Protection of persons and property	231.06	446.46	1,181.86	134.16
Health and sanitation	3,054.76	1,355.72	2,122.65	16,925.57
Highways	90.70	—	2,044.86	65.85
Charities	21,739.51	32,060.17	33,803.99	33,166.23
Soldiers' benefits	198.00	3,290.00	616.18	375.50
Schools	73.10	502.45	14,192.22	8,466.34
Libraries	67.84	456.55	530.29	61.52
Recreation	—	108.11	—	—
Unclassified	—	66.28	14.50	—
<i>Public service enterprises</i>	<i>19,823.44</i>	<i>232,040.80</i>	<i>167,525.42</i>	<i>155,675.08</i>
Electric light	—	166,719.55	143,273.84	124,921.79
Water	19,823.44	65,321.25	24,251.58	30,753.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,738.00</i>	<i>—</i>	<i>1,001.00</i>
<i>Interest</i>	<i>5,058.57</i>	<i>12,739.56</i>	<i>9,460.60</i>	<i>6,984.69</i>
On sinking funds	—	—	—	—
On trust and investment funds	94.08	4,338.36	1,041.31	780.54
All other	4,964.49	8,401.20	8,419.29	6,204.15
<b>NON-REVENUE.</b>	<b>\$282,398.35</b>	<b>\$377,923.16</b>	<b>\$290,049.47</b>	<b>\$214,743.56</b>
<b>Offsets to outlays</b>	<b>2,223.22</b>	<b>11,560.47</b>	<b>2,734.25</b>	<b>43,664.15</b>
<i>Departmental</i>	<i>1,675.22</i>	<i>11,210.48</i>	<i>2,673.63</i>	<i>43,664.15</i>
<i>Public service enterprises</i>	<i>548.00</i>	<i>349.99</i>	<i>60.62</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>235,000.00</b>	<b>295,256.50</b>	<b>243,000.00</b>	<b>140,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>235,000.00</i>	<i>250,000.00</i>	<i>243,000.00</i>	<i>140,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>256.50</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>157.54</b>	<b>5,589.08</b>	<b>1,008.67</b>	<b>305.36</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	157.54	5,589.08	1,008.67	305.36
<b>Refunds</b>	<b>1,607.37</b>	<b>1,660.56</b>	<b>2,240.23</b>	<b>500.16</b>
<b>Agency, trust, and investment</b>	<b>43,410.22</b>	<b>63,856.55</b>	<b>41,066.32</b>	<b>30,273.89</b>
<i>Taxes and licenses for State</i>	<i>17,415.00</i>	<i>27,612.00</i>	<i>14,619.00</i>	<i>12,409.00</i>
<i>Taxes for county</i>	<i>14,436.18</i>	<i>22,540.25</i>	<i>16,026.93</i>	<i>10,121.47</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>281.97</i>	<i>9,188.16</i>	<i>6,552.79</i>	<i>4,697.63</i>
All other	11,277.07	4,516.14	3,867.60	3,045.79
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$442,251.90	\$839,919.91	\$551,182.58	\$552,278.83
Premiums	—	256.50	—	—
Municipal indebtedness	235,000.00	295,000.00	243,000.00	140,000.00
Transfers and refunds	1,764.91	7,249.64	3,248.90	805.52
Agency, trust, and investment	43,410.22	63,856.55	41,066.32	30,273.89
<b>Total receipts</b>	<b>\$722,427.03</b>	<b>\$1,206,282.60</b>	<b>\$838,497.80</b>	<b>\$723,358.24</b>
Balance on hand, including funds	31,106.77	142,330.32	1,212.02	61,094.22
<b>GRAND TOTAL</b>	<b>\$753,533.80</b>	<b>\$1,348,612.92</b>	<b>\$839,709.82</b>	<b>\$784,452.46</b>

<sup>1</sup> Includes \$12,191.01 from Mary A. Alley Hospital.<sup>2</sup> Includes \$36,838.31 from gas.

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleboro- ough POPULATION 8,608	Hudson POPULATION 8,469
<b>Maintenance</b>	<b>\$325,285.95</b>	<b>\$659,548.99</b>	<b>\$472,137.91</b>	<b>\$381,505.42</b>
<i>Departmental</i>	<i>306,413.35</i>	<i>602,980.17</i>	<i>342,944.14</i>	<i>277,529.46</i>
General government	21,581.21	39,259.30	19,073.65	14,857.00
Protection of persons and property	16,443.88	63,642.27	42,540.70	29,357.71
Health and sanitation	20,254.05	33,818.79	18,496.15	17,898.09
Highways	41,294.59	74,809.79	39,758.94	31,497.01
Charities	58,836.86	101,697.94	85,674.76	75,953.83
Soldiers' benefits	4,413.13	13,358.17	7,949.22	13,092.48
Schools	138,395.86	141,112.57	116,735.98	83,375.42
Libraries	2,980.74	7,214.83	9,022.19	3,967.52
Recreation	29.21	8,036.95	275.80	550.22
Pensions	—	—	525.60	1,304.00
Unclassified	2,183.82	15,029.56	2,886.15	5,676.18
<i>Public service enterprises</i>	<i>18,872.60</i>	<i>149,601.17</i>	<i>129,193.77</i>	<i>102,285.35</i>
Electric light	—	112,093.79	<sup>2</sup> 113,636.37	90,471.43
Water	18,872.60	37,507.38	15,542.20	11,813.92
All other	—	—	15.20	—
<i>Cemeteries</i>	<i>—</i>	<i>6,961.65</i>	<i>—</i>	<i>1,690.61</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>29,990.76</b>	<b>35,907.77</b>	<b>12,174.30</b>	<b>22,854.80</b>
<i>Loans, general purposes</i>	<i>20,583.26</i>	<i>27,866.52</i>	<i>10,786.80</i>	<i>16,798.97</i>
<i>Loans, public service enterprises</i>	<i>9,407.50</i>	<i>8,041.25</i>	<i>1,387.50</i>	<i>6,055.83</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>28,770.85</b>	<b>149,634.43</b>	<b>31,334.62</b>	<b>98,894.04</b>
<i>Departmental</i>	<i>4,698.76</i>	<i>123,776.97</i>	<i>12,750.67</i>	<i>70,874.68</i>
General government	200.00	55.24	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	95,681.81	—	—
Highways	4,498.76	28,039.92	6,529.40	70,874.68
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	6,221.27	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>24,072.09</i>	<i>25,857.46</i>	<i>18,583.95</i>	<i>28,019.36</i>
Electric light	—	13,665.34	<sup>3</sup> 16,888.91	27,252.22
Water	24,072.09	12,192.12	1,695.04	767.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>283,625.00</b>	<b>326,000.00</b>	<b>258,199.20</b>	<b>174,100.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>48,625.00</i>	<i>76,000.00</i>	<i>17,000.00</i>	<i>54,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>235,000.00</i>	<i>250,000.00</i>	<i>219,478.60</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>21,720.60</i>	<i>—</i>
<b>Transfers</b>	<b>157.54</b>	<b>5,589.08</b>	<b>1,008.67</b>	<b>305.36</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>157.54</i>	<i>5,589.08</i>	<i>1,008.67</i>	<i>305.36</i>
<b>Refunds</b>	<b>1,607.37</b>	<b>1,660.56</b>	<b>2,240.23</b>	<b>500.16</b>
<b>Agency, trust, and investment</b>	<b>43,737.93</b>	<b>63,368.43</b>	<b>39,780.04</b>	<b>30,436.22</b>
<i>Taxes and licenses for State</i>	<i>17,415.00</i>	<i>27,612.00</i>	<i>14,619.00</i>	<i>12,409.00</i>
<i>Taxes for county</i>	<i>14,436.18</i>	<i>22,540.25</i>	<i>16,026.93</i>	<i>10,121.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>607.06</i>	<i>8,708.44</i>	<i>5,036.24</i>	<i>4,859.96</i>
<i>All other</i>	<i>11,279.69</i>	<i>4,507.74</i>	<i>4,097.87</i>	<i>3,045.79</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$355,276.71	\$695,456.76	\$484,312.21	\$404,360.22
Permanent debt (except from sinking funds)	48,625.00	76,000.00	17,000.00	54,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,770.85	149,634.43	31,334.62	98,894.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	235,000.00	250,000.00	241,199.20	120,000.00
Transfers (except to sinking funds) and refunds	1,764.91	7,249.64	3,248.90	805.52
Agency, trust, and investment	43,737.93	63,368.43	39,780.04	30,436.22
<b>Total payments</b>	<b>\$713,175.40</b>	<b>\$1,241,709.26</b>	<b>\$816,874.97</b>	<b>\$708,596.00</b>
Balance on hand, including funds	40,358.40	106,903.66	22,834.85	75,856.46
<b>GRAND TOTAL</b>	<b>\$753,533.80</b>	<b>\$1,348,612.92</b>	<b>\$839,709.82</b>	<b>\$784,452.46</b>

<sup>1</sup> Includes \$23,693.46 for Mary A. Alley Hospital.<sup>2</sup> Includes \$31,620.19 for gas.<sup>3</sup> Includes \$1,415.91 for gas.



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$376,213.55	\$431,380.44	\$388,418.54	\$365,014.55
<b>General</b>	<b>299,167.44</b>	<b>377,529.52</b>	<b>306,943.36</b>	<b>289,872.22</b>
Taxes	283,921.33	346,093.76	295,296.45	269,945.27
Property, poll, and income	272,383.33	333,424.30	283,541.91	262,031.48
Corporation, bank, etc.	11,538.00	12,669.46	11,754.54	7,913.79
Licenses and permits	2,813.24	7,238.51	3,662.78	5,567.50
Fines and forfeits	531.20	235.00	54.85	96.75
Grants and gifts	11,901.67	23,962.25	7,929.28	14,262.70
For expenses	11,901.67	23,962.25	7,929.28	14,262.70
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>77,046.11</b>	<b>53,850.92</b>	<b>81,475.18</b>	<b>75,142.33</b>
Special assessments	674.51	653.01	—	—
To meet expenses	444.47	—	—	—
To meet outlays	230.04	653.01	—	—
Privileges	10,542.25	7,115.84	9,799.44	8,625.34
Departmental	26,105.16	31,981.20	33,986.66	32,514.25
General government	1,224.80	107.30	1,395.40	223.66
Protection of persons and property	104.67	255.22	110.05	148.05
Health and sanitation	320.71	794.18	1,995.76	732.93
Highways	17.62	490.15	—	—
Charities	18,492.84	23,902.72	15,039.25	28,157.29
Soldiers' benefits	216.00	735.25	1,627.00	1,357.00
Schools	5,583.41	5,304.37	13,418.48	1,567.99
Libraries	128.00	284.22	272.48	265.39
Recreation	—	—	—	—
Unclassified	17.11	107.79	128.24	61.94
Public service enterprises	29,826.66	12,512.55	29,826.55	24,737.22
Electric light	—	—	—	—
Water	29,826.56	—	29,825.55	24,737.22
All other	—	12,512.55	—	—
Cemeteries	—	—	—	—
Interest	9,897.63	1,588.32	7,863.53	9,265.52
On sinking funds	—	—	—	—
On trust and investment funds	1,182.74	—	439.93	98.30
All other	8,714.89	1,588.32	7,423.60	9,167.22
NON-REVENUE.	\$314,763.40	\$337,035.22	\$167,865.12	\$263,329.39
<b>Offsets to outlays</b>	<b>3,707.60</b>	<b>8,670.68</b>	<b>153.38</b>	<b>22,376.58</b>
Departmental	3,707.60	8,670.68	153.38	20,556.89
Public service enterprises	—	—	—	1,819.69
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>285,000.00</b>	<b>275,000.00</b>	<b>135,000.00</b>	<b>209,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	285,000.00	275,000.00	135,000.00	209,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>962.78</b>	<b>98.63</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	962.78	98.63	—	—
<b>Refunds</b>	<b>765.51</b>	<b>272.37</b>	<b>919.69</b>	<b>521.22</b>
<b>Agency, trust, and investment</b>	<b>24,327.51</b>	<b>52,993.54</b>	<b>31,792.05</b>	<b>31,431.59</b>
Taxes and licenses for State	14,922.00	18,150.00	14,394.00	13,570.00
Taxes for county	7,418.74	33,457.80	15,789.50	14,839.75
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	637.87	420.94	413.15	2,341.84
All other	1,349.40	964.80	1,195.40	680.00
RECAPITULATION.				
Revenue and offsets to outlays	\$379,921.15	\$440,051.12	\$388,571.92	\$387,391.13
Premiums	—	—	—	—
Municipal indebtedness	285,000.00	275,000.00	135,000.00	209,000.00
Transfers and refunds	1,728.29	371.00	919.69	521.22
Agency, trust, and investment	24,327.51	52,993.54	31,792.05	31,431.59
<b>Total receipts</b>	<b>\$690,976.95</b>	<b>\$768,415.66</b>	<b>\$556,283.66</b>	<b>\$628,343.94</b>
Balance on hand, including funds	49,890.11	8,366.50	45,699.18	60,223.84
<b>GRAND TOTAL</b>	<b>\$740,867.06</b>	<b>\$776,782.16</b>	<b>\$605,982.84</b>	<b>\$688,567.84</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
<b>Maintenance</b>	<b>\$295,650.26</b>	<b>\$360,596.03</b>	<b>\$285,192.43</b>	<b>\$294,388.75</b>
<i>Departmental</i>	<i>281,465.89</i>	<i>348,088.48</i>	<i>264,911.46</i>	<i>269,917.57</i>
General government	18,162.49	15,671.67	19,966.76	14,323.87
Protection of persons and property	25,088.20	12,075.59	19,642.68	20,185.69
Health and sanitation	16,791.65	11,510.49	19,932.67	14,567.18
Highways	25,443.31	35,106.47	31,147.75	27,111.24
Charities	76,029.60	100,773.17	55,521.99	80,744.24
Soldiers' benefits	10,735.41	9,593.97	6,251.31	11,023.02
Schools	98,661.44	147,748.83	105,244.70	90,869.51
Libraries	5,007.36	7,501.30	3,216.91	4,804.80
Recreation	744.06	2,628.37	1,470.63	2,176.56
Pensions	—	—	—	—
Unclassified	4,802.37	5,473.62	2,516.06	4,111.46
<i>Public service enterprises</i>	<i>14,184.37</i>	<i>12,612.55</i>	<i>20,280.97</i>	<i>24,411.18</i>
Electric light	—	—	—	—
Water	14,184.37	—	20,280.97	24,411.18
All other	—	12,512.55	—	—
Cemeteries	—	—	—	60.00
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>24,548.04</b>	<b>12,951.65</b>	<b>14,051.78</b>	<b>14,105.26</b>
<i>Loans, general purposes</i>	<i>23,041.79</i>	<i>12,771.65</i>	<i>13,909.28</i>	<i>14,105.26</i>
<i>Loans, public service enterprises</i>	<i>1,506.25</i>	<i>180.00</i>	<i>142.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>7,787.90</b>	<b>57,085.28</b>	<b>11,517.06</b>	<b>35,194.84</b>
<i>Departmental</i>	<i>5,668.74</i>	<i>57,085.28</i>	<i>7,967.73</i>	<i>32,781.93</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	268.57
Health and sanitation	1,666.05	401.87	2,289.31	394.85
Highways	3,992.69	54,833.84	5,527.01	28,077.07
Charities	—	—	—	—
Schools	—	1,849.57	—	4,040.84
Libraries	—	—	—	—
Recreation	—	—	151.41	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,129.16</i>	<i>—</i>	<i>3,549.33</i>	<i>2,413.51</i>
Electric light	—	—	—	—
Water	2,129.16	—	3,549.33	2,413.51
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>350,706.51</b>	<b>249,000.00</b>	<b>253,000.00</b>	<b>280,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>45,706.51</i>	<i>24,000.00</i>	<i>18,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>305,000.00</i>	<i>225,000.00</i>	<i>235,000.00</i>	<i>263,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>962.78</b>	<b>98.63</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>962.78</i>	<i>98.63</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>765.51</b>	<b>272.37</b>	<b>919.69</b>	<b>521.22</b>
<b>Agency, trust, and investment</b>	<b>24,596.67</b>	<b>52,894.91</b>	<b>31,863.14</b>	<b>31,377.48</b>
<i>Taxes and licenses for State</i>	<i>14,922.00</i>	<i>18,150.00</i>	<i>14,394.00</i>	<i>13,570.00</i>
<i>Taxes for county</i>	<i>7,418.74</i>	<i>33,457.80</i>	<i>15,789.50</i>	<i>14,839.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>857.33</i>	<i>322.31</i>	<i>484.24</i>	<i>2,287.73</i>
<i>All other</i>	<i>1,398.60</i>	<i>964.80</i>	<i>1,195.40</i>	<i>680.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$320,198.30	\$373,547.68	\$299,244.21	\$308,494.01
Permanent debt (except from sinking funds)	45,706.51	24,000.00	18,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,787.90	57,085.28	11,517.06	35,194.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	305,000.00	225,000.00	235,000.00	263,000.00
Transfers (except to sinking funds) and refunds	1,728.29	371.00	919.69	521.22
Agency, trust, and investment	24,596.67	52,894.91	31,863.14	31,377.48
<b>Total payments</b>	<b>\$705,017.67</b>	<b>\$732,898.87</b>	<b>\$596,544.10</b>	<b>\$655,587.55</b>
Balance on hand, including funds	35,849.39	43,883.29	9,438.74	32,980.28
<b>GRAND TOTAL</b>	<b>\$740,867.06</b>	<b>\$776,782.16</b>	<b>\$605,982.84</b>	<b>\$688,567.83</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
<b>REVENUE.</b>	<b>\$626,178.30</b>	<b>\$293,431.98</b>	<b>\$512,623.74</b>	<b>\$585,419.30</b>
<b>General</b>	<b>353,683.02</b>	<b>237,260.38</b>	<b>427,981.07</b>	<b>517,712.55</b>
Taxes . . . . .	333,089.22	213,783.39	413,949.86	483,559.17
Property, poll, and income . . . . .	332,290.70	206,119.98	383,444.61	472,988.72
Corporation, bank, etc. . . . .	5,798.52	12,663.41	30,505.25	10,570.45
Licenses and permits . . . . .	4,077.91	3,481.92	2,434.25	7,917.50
Fines and forfeits . . . . .	947.16	667.05	684.66	823.35
Grants and gifts . . . . .	10,568.74	14,328.02	11,012.30	25,412.53
For expenses . . . . .	10,568.74	14,328.02	11,012.30	25,412.53
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>272,495.28</b>	<b>56,171.60</b>	<b>84,642.67</b>	<b>67,706.75</b>
Special assessments . . . . .	—	—	27.40	—
To meet expenses . . . . .	—	—	27.40	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	13,359.76	7,340.00	12,802.97	20,072.59
Departmental . . . . .	22,270.69	15,061.64	17,297.51	32,818.92
General government . . . . .	3,503.37	1,057.75	1,883.30	29.00
Protection of persons and property . . . . .	86.85	165.89	391.05	341.30
Health and sanitation . . . . .	456.47	—	1,489.00	725.72
Highways . . . . .	164.22	—	224.52	104.75
Charities . . . . .	7,754.55	9,002.41	6,050.47	29,442.37
Soldiers' benefits . . . . .	380.00	144.00	—	10.00
Schools . . . . .	9,864.23	4,483.97	7,014.01	1,500.14
Libraries . . . . .	—	—	245.16	—
Recreation . . . . .	—	—	—	57.14
Unclassified . . . . .	61.00	207.62	—	608.50
Public service enterprises . . . . .	215,648.11	26,368.03	44,690.36	—
Electric light . . . . .	154,324.80	—	—	—
Water . . . . .	61,323.31	26,368.03	44,690.36	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	3,432.03	3,516.96	—	1,368.81
Interest . . . . .	17,784.69	3,884.97	9,824.43	13,446.43
On sinking funds . . . . .	3,028.91	—	—	—
On trust and investment funds . . . . .	8,389.79	508.47	4,353.26	710.52
All other . . . . .	6,365.99	3,376.50	5,471.17	12,735.91
<b>NON-REVENUE.</b>	<b>\$501,962.50</b>	<b>\$324,042.43</b>	<b>\$384,707.84</b>	<b>\$692,736.70</b>
<b>Offsets to outlays</b>	<b>16,995.37</b>	<b>6,267.04</b>	<b>9,598.94</b>	<b>1,035.30</b>
Departmental . . . . .	16,045.75	6,000.00	9,598.94	1,035.30
Public service enterprises . . . . .	949.62	267.04	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>375,000.00</b>	<b>282,000.00</b>	<b>315,000.00</b>	<b>600,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	375,000.00	282,000.00	315,000.00	600,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>40,196.81</b>	<b>954.06</b>	<b>1,890.60</b>	<b>166.9</b>
From sinking funds . . . . .	15,000.00	—	—	—
All other . . . . .	25,196.81	954.06	1,890.60	166.9
<b>Refunds</b>	<b>1,237.62</b>	<b>780.76</b>	<b>9,037.59</b>	<b>2,280.9</b>
<b>Agency, trust, and investment</b>	<b>68,532.70</b>	<b>34,040.57</b>	<b>49,180.71</b>	<b>89,253.5</b>
Taxes and licenses for State . . . . .	14,387.00	11,155.33	23,435.41	30,209.0
Taxes for county . . . . .	12,561.46	19,262.52	12,683.36	49,011.0
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	38,409.85	2,834.92	11,704.64	8,693.0
All other . . . . .	3,174.39	787.80	1,407.40	1,340.4
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$643,173.67	\$299,699.02	\$522,222.68	\$586,454.6
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	375,000.00	282,000.00	315,000.00	600,000.0
Transfers and refunds . . . . .	41,434.43	1,734.82	10,928.19	2,447.8
Agency, trust, and investment . . . . .	68,532.70	34,040.57	49,180.71	89,253.5
<b>Total receipts</b>	<b>\$1,128,140.80</b>	<b>\$617,474.41</b>	<b>\$897,331.58</b>	<b>\$1,278,156.0</b>
Balance on hand, including funds . . . . .	90,983.72	27,778.87	32,105.72	31,714.5
<b>GRAND TOTAL</b>	<b>\$1,219,124.52</b>	<b>\$645,253.28</b>	<b>\$929,437.30</b>	<b>\$1,309,870.5</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
<b>Maintenance</b>	<b>\$499,340.42</b>	<b>\$278,639.59</b>	<b>\$367,358.13</b>	<b>\$437,915.28</b>
<i>Departmental</i>	<i>352,018.62</i>	<i>253,970.25</i>	<i>350,024.90</i>	<i>435,603.79</i>
General government	16,216.59	13,775.05	25,749.33	36,020.89
Protection of persons and property	55,168.64	12,373.09	35,789.24	35,488.78
Health and sanitation	24,456.59	11,241.42	20,749.98	18,225.49
Highways	57,039.71	54,060.02	55,656.11	62,414.11
Charities	29,941.29	65,533.53	38,612.32	89,762.27
Soldiers' benefits	2,034.04	7,711.78	2,727.88	6,751.02
Schools	146,609.77	78,799.05	146,371.04	175,522.99
Libraries	10,702.90	2,081.12	5,884.77	996.77
Recreation	3,441.12	1,766.07	7,043.36	1,995.92
Pensions	—	—	—	—
Unclassified	6,402.97	6,629.12	11,440.87	8,425.55
<i>Public service enterprises</i>	<i>141,470.10</i>	<i>20,183.31</i>	<i>17,199.53</i>	<i>—</i>
Electric light	123,576.38	—	—	—
Water	17,893.72	19,658.08	17,199.53	—
All other	—	525.23	—	—
<i>Cemeteries</i>	<i>3,899.70</i>	<i>4,486.03</i>	<i>133.70</i>	<i>2,291.63</i>
<i>Administration of trust funds</i>	<i>1,957.00</i>	<i>—</i>	<i>—</i>	<i>19.96</i>
<b>Interest</b>	<b>36,768.19</b>	<b>12,111.62</b>	<b>35,479.24</b>	<b>16,449.42</b>
<i>Loans, general purposes</i>	<i>24,736.94</i>	<i>11,774.12</i>	<i>28,481.74</i>	<i>16,449.42</i>
<i>Loans, public service enterprises</i>	<i>12,031.25</i>	<i>337.50</i>	<i>6,997.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>84,128.48</b>	<b>20,272.55</b>	<b>39,638.89</b>	<b>12,763.18</b>
<i>Departmental</i>	<i>43,580.43</i>	<i>10,442.19</i>	<i>36,128.45</i>	<i>12,280.66</i>
General government	840.00	—	1,559.85	1,518.36
Protection of persons and property	6,408.59	—	—	—
Health and sanitation	—	—	1,636.02	—
Highways	35,618.08	10,442.19	24,771.91	9,188.49
Charities	713.76	—	—	—
Schools	—	—	—	1,228.51
Libraries	—	—	1,655.86	—
Recreation	—	—	6,177.71	345.20
Unclassified	—	—	327.10	—
<i>Public service enterprises</i>	<i>37,845.98</i>	<i>9,830.36</i>	<i>3,510.44</i>	<i>—</i>
Electric light	13,834.03	—	—	—
Water	24,011.95	9,830.36	3,510.44	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,702.07</i>	<i>—</i>	<i>—</i>	<i>482.62</i>
<b>Municipal indebtedness</b>	<b>475,500.00</b>	<b>253,050.00</b>	<b>401,335.08</b>	<b>729,000.00</b>
<i>From sinking funds</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>60,500.00</i>	<i>11,050.00</i>	<i>86,335.08</i>	<i>29,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>242,000.00</i>	<i>315,000.00</i>	<i>700,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>40,196.81</b>	<b>954.06</b>	<b>1,890.60</b>	<b>166.95</b>
<i>To sinking funds from revenue</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40,196.81</i>	<i>954.06</i>	<i>1,890.60</i>	<i>166.95</i>
<b>Refunds</b>	<b>1,237.62</b>	<b>780.76</b>	<b>9,037.59</b>	<b>2,280.92</b>
<b>Agency, trust, and investment</b>	<b>58,393.22</b>	<b>34,503.98</b>	<b>51,809.33</b>	<b>89,280.86</b>
<i>Taxes and licenses for State</i>	<i>14,387.00</i>	<i>11,155.33</i>	<i>23,435.41</i>	<i>30,209.04</i>
<i>Taxes for county</i>	<i>12,561.46</i>	<i>19,262.62</i>	<i>12,633.36</i>	<i>49,011.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>27,978.74</i>	<i>3,298.33</i>	<i>14,333.16</i>	<i>8,720.40</i>
<i>All other</i>	<i>3,466.02</i>	<i>787.80</i>	<i>1,407.40</i>	<i>1,340.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$536,108.61	\$290,751.21	\$402,837.37	\$454,364.70
Permanent debt (except from sinking funds)	60,500.00	11,050.00	86,335.08	29,000.00
Sinking fund requirements from revenue	1.00	—	—	—
Outlays	84,128.48	20,272.55	39,638.89	12,763.18
Permanent debt from sinking funds	15,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	242,000.00	315,000.00	700,000.00
Transfers (except to sinking funds) and refunds	41,433.43	1,734.82	10,928.19	2,447.87
Agency, trust, and investment	58,393.22	34,503.98	51,809.33	89,280.86
<b>Total payments</b>	<b>\$1,195,564.74</b>	<b>\$600,312.56</b>	<b>\$906,548.86</b>	<b>\$1,287,856.61</b>
<i>Balance on hand, including funds</i>	<i>23,559.78</i>	<i>44,940.72</i>	<i>22,888.44</i>	<i>22,013.92</i>
<b>GRAND TOTAL</b>	<b>\$1,219,124.52</b>	<b>\$645,253.28</b>	<b>\$929,437.30</b>	<b>\$1,309,870.53</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
<b>REVENUE.</b>	<b>\$277,554.47</b>	<b>\$365,736.34</b>	<b>\$216,407.24</b>	<b>\$357,335.41</b>
<b>General</b>	<b>222,891.22</b>	<b>289,060.43</b>	<b>191,761.35</b>	<b>281,367.56</b>
Taxes . . . . .	206,836.74	260,120.88	171,596.94	263,765.37
Property, poll, and income	204,485.41	256,748.05	162,485.21	246,681.55
Corporation, bank, etc.	1,851.33	3,672.83	9,111.73	17,083.82
Licenses and permits	7,170.00	4,556.00	4,229.90	2,470.81
Fines and forfeits	170.60	955.00	160.60	144.00
Grants and gifts	8,632.88	23,128.55	15,773.81	14,982.60
For expense	8,632.88	23,128.55	15,773.91	12,695.73
For outlays	—	—	—	2,286.87
All other	—	—	—	4.75
<b>Commercial</b>	<b>54,663.25</b>	<b>76,675.91</b>	<b>24,645.89</b>	<b>75,967.85</b>
Special assessments	6,805.05	158.10	—	1,418.00
To meet expenses	6,805.05	—	—	—
To meet outlays	—	158.10	—	1,418.00
Privileges	6,961.82	7,694.53	5,904.51	7,908.64
Departmental	15,749.36	39,132.23	13,313.49	29,482.55
General government	133.57	293.86	1,587.05	784.31
Protection of persons and property	81.22	442.12	77.34	222.77
Health and sanitation	3,081.91	841.43	—	281.60
Highways	—	7.47	75.00	—
Charities	11,935.44	32,975.52	10,199.56	19,836.74
Soldiers' benefits	142.50	45.00	138.00	24.00
Schools	300.76	4,140.83	1,036.13	7,848.80
Libraries	62.85	79.50	206.41	—
Recreation	—	—	—	—
Unclassified	11.11	306.50	—	484.33
Public service enterprises	18,269.01	21,848.04	—	34,408.41
Electric light	—	—	—	—
Water	18,269.01	21,848.04	—	34,408.41
All other	—	—	—	—
Cemeteries	2,281.03	—	1,635.79	—
Interest	4,596.98	7,843.01	3,786.10	2,750.25
On sinking funds	—	—	—	—
On trust and investment funds	12.00	1,203.66	716.19	—
All other	4,584.98	6,639.35	3,069.91	2,750.25
<b>NON-REVENUE.</b>	<b>\$134,329.99</b>	<b>\$343,191.27</b>	<b>\$260,824.51</b>	<b>\$234,081.64</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,559.11</b>	<b>3,940.70</b>	<b>8,661.20</b>
Departmental	—	3,559.11	3,940.70	8,661.20
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>96,200.00</b>	<b>308,750.00</b>	<b>235,000.00</b>	<b>202,000.00</b>
Loans, general purposes	11,200.00	50,000.00	—	9,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	85,000.00	258,750.00	235,000.00	193,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>6.00</b>	<b>24.00</b>	<b>907.15</b>	<b>35.29</b>
From sinking funds	—	—	—	—
All other	6.00	24.00	907.15	35.29
<b>Refunds</b>	<b>11,921.53</b>	<b>823.62</b>	<b>1,493.44</b>	<b>272.28</b>
<b>Agency, trust, and investment</b>	<b>26,202.46</b>	<b>30,034.54</b>	<b>19,483.22</b>	<b>23,112.87</b>
Taxes and licenses for State	11,249.37	14,211.00	7,791.00	14,483.00
Taxes for county	9,217.77	14,273.66	7,142.00	7,364.98
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,018.92	79.68	3,439.62	35.25
All other	716.40	1,470.20	1,110.60	1,229.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$277,554.47	\$369,295.45	\$220,347.94	\$365,996.61
Premiums	—	—	—	—
Municipal indebtedness	96,200.00	308,750.00	235,000.00	202,000.00
Transfers and refunds	11,927.53	847.62	2,400.59	307.57
Agency, trust, and investment	26,202.46	30,034.54	19,483.22	23,112.87
<b>Total receipts</b>	<b>\$411,884.46</b>	<b>\$708,927.61</b>	<b>\$477,231.75</b>	<b>\$591,417.05</b>
Balance on hand, including funds	20,023.00	5,716.35	26,948.81	31,250.78
<b>GRAND TOTAL</b>	<b>\$431,907.46</b>	<b>\$714,643.96</b>	<b>\$504,180.56</b>	<b>\$622,667.84</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
<b>Maintenance</b>	<b>\$243,143.14</b>	<b>\$327,776.69</b>	<b>\$202,746.62</b>	<b>\$265,886.07</b>
<i>Departmental</i>	<i>231,494.36</i>	<i>314,658.63</i>	<i>200,064.63</i>	<i>242,455.00</i>
General government	10,757.94	13,406.91	10,342.58	10,518.98
Protection of persons and property	17,289.67	9,767.48	9,781.90	19,374.36
Health and sanitation	15,435.24	7,083.74	7,373.02	10,929.01
Highways	25,359.71	18,230.94	31,408.50	34,474.43
Charities	60,918.18	120,771.90	50,347.78	49,919.84
Soldiers' benefits	5,855.67	14,892.36	2,966.18	8,133.92
Schools	88,746.40	126,178.96	80,796.27	106,621.94
Libraries	3,765.33	2,715.79	4,770.18	1,500.00
Recreation	629.53	24.02	148.89	82.89
Pensions	—	—	—	—
Unclassified	2,736.69	1,586.58	2,099.28	899.63
<i>Public service enterprises</i>	<i>8,147.28</i>	<i>13,114.76</i>	<i>—</i>	<i>23,331.07</i>
Electric light	—	—	—	—
Water	8,147.28	13,114.76	—	23,331.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,501.50</i>	<i>—</i>	<i>2,682.04</i>	<i>100.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.25</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>14,547.83</b>	<b>25,095.69</b>	<b>9,462.80</b>	<b>19,340.61</b>
<i>Loans, general purposes</i>	<i>14,547.83</i>	<i>22,691.94</i>	<i>9,462.80</i>	<i>16,665.61</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,503.75</i>	<i>—</i>	<i>2,675.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>8,316.13</b>	<b>15,061.05</b>	<b>7,644.12</b>	<b>25,313.61</b>
<i>Departmental</i>	<i>329.24</i>	<i>15,061.05</i>	<i>7,644.12</i>	<i>23,873.96</i>
General government	—	—	—	—
Protection of persons and property	—	205.20	300.00	710.60
Health and sanitation	—	2,896.94	1,178.80	733.55
Highways	—	11,078.91	6,165.32	19,898.62
Charities	—	—	—	—
Schools	329.24	880.00	—	298.42
Libraries	—	—	—	—
Recreation	—	—	—	2,232.77
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,486.89</i>	<i>—</i>	<i>—</i>	<i>1,439.65</i>
Electric light	—	—	—	—
Water	6,486.89	—	—	1,439.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>107,000.00</b>	<b>300,121.81</b>	<b>233,500.00</b>	<b>278,490.96</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>66,371.81</i>	<i>8,500.00</i>	<i>60,490.96</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>233,750.00</i>	<i>225,000.00</i>	<i>218,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>6.00</b>	<b>24.00</b>	<b>907.15</b>	<b>35.29</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6.00</i>	<i>24.00</i>	<i>907.15</i>	<i>35.29</i>
<b>Refunds</b>	<b>11,921.53</b>	<b>823.62</b>	<b>1,493.44</b>	<b>272.28</b>
<b>Agency, trust, and investment</b>	<b>25,054.26</b>	<b>29,964.86</b>	<b>19,460.74</b>	<b>23,087.58</b>
<i>Taxes and licenses for State</i>	<i>11,249.37</i>	<i>14,211.00</i>	<i>7,791.00</i>	<i>14,483.00</i>
<i>Taxes for county</i>	<i>9,217.77</i>	<i>14,273.66</i>	<i>7,142.00</i>	<i>7,364.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,868.92</i>	<i>10.00</i>	<i>3,444.74</i>	<i>10.00</i>
<i>All other</i>	<i>718.20</i>	<i>1,470.20</i>	<i>1,083.00</i>	<i>1,229.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$257,690.97	\$352,872.38	\$212,209.42	\$285,226.68
Permanent debt (except from sinking funds)	22,000.00	66,371.81	8,500.00	60,490.96
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,316.13	15,061.05	7,644.12	25,313.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	233,750.00	225,000.00	218,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	11,927.53	847.62	2,400.59	307.57
Agency, trust, and investment	25,054.26	29,964.86	19,460.74	23,087.58
<b>Total payments</b>	<b>\$409,988.89</b>	<b>\$698,867.72</b>	<b>\$475,214.87</b>	<b>\$612,426.40</b>
Balance on hand, including funds	21,918.67	15,776.24	28,965.69	10,241.44
<b>GRAND TOTAL</b>	<b>\$431,907.46</b>	<b>\$714,643.96</b>	<b>\$504,180.56</b>	<b>\$622,667.84</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
<b>REVENUE.</b>	<b>\$271,897.51</b>	<b>\$325,400.94</b>	<b>\$278,082.86</b>	<b>\$229,875.91</b>
<b>General</b>	<b>234,330.79</b>	<b>283,113.64</b>	<b>248,385.95</b>	<b>202,859.11</b>
<i>Taxes</i>	<i>226,987.42</i>	<i>276,679.29</i>	<i>226,982.45</i>	<i>185,296.34</i>
Property, poll, and income	220,556.56	266,164.83	215,813.92	181,212.88
Corporation, bank, etc.	6,430.86	10,514.46	10,168.53	4,083.46
<i>Licenses and permits</i>	<i>1,285.75</i>	<i>1,379.42</i>	<i>3,237.70</i>	<i>1,598.00</i>
<i>Fines and forfeits</i>	<i>273.71</i>	<i>260.00</i>	<i>83.17</i>	<i>220.52</i>
<i>Grants and gifts</i>	<i>5,783.91</i>	<i>4,794.93</i>	<i>19,113.23</i>	<i>15,744.25</i>
For expenses	5,783.91	4,794.93	19,113.23	15,744.25
For outlays	—	—	—	—
All other	—	—	14.40	—
<b>Commercial</b>	<b>37,566.72</b>	<b>42,287.30</b>	<b>29,696.91</b>	<b>27,016.80</b>
<i>Special assessments</i>	<i>—</i>	<i>101.97</i>	<i>—</i>	<i>—</i>
To meet expenses	—	.25	—	—
To meet outlays	—	101.72	—	—
<i>Privileges</i>	<i>9,669.06</i>	<i>7,371.50</i>	<i>6,873.51</i>	<i>4,908.48</i>
<i>Departmental</i>	<i>19,743.23</i>	<i>11,155.26</i>	<i>17,524.22</i>	<i>16,488.47</i>
General government	506.15	—	540.50	130.55
Protection of persons and property	69.67	378.89	147.68	150.08
Health and sanitation	540.63	261.43	—	677.94
Highways	4,116.96	137.50	—	2,000.00
Charities	10,479.53	8,921.63	16,088.74	12,032.50
Soldiers' benefits	210.00	604.50	599.00	248.00
Schools	3,699.18	595.23	111.57	1,182.17
Libraries	—	223.86	21.78	7.23
Recreation	—	—	—	—
Unclassified	13.00	32.22	14.95	—
<i>Public service enterprises</i>	<i>—</i>	<i>20,825.05</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	20,825.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>997.69</i>	<i>—</i>	<i>1,215.00</i>	<i>84.00</i>
<i>Interest</i>	<i>7,156.74</i>	<i>2,833.52</i>	<i>4,084.18</i>	<i>5,595.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,628.53	681.57	1.83	410.69
All other	5,528.21	2,151.95	4,082.35	5,185.16
<b>NON-REVENUE.</b>	<b>\$146,761.18</b>	<b>\$318,930.60</b>	<b>\$148,994.98</b>	<b>\$245,497.85</b>
<b>Offsets to outlays</b>	<b>4,200.00</b>	<b>2,280.95</b>	<b>—</b>	<b>6,000.00</b>
<i>Departmental</i>	<i>4,200.00</i>	<i>950.88</i>	<i>—</i>	<i>6,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,330.07</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>117,000.00</b>	<b>290,088.94</b>	<b>125,000.00</b>	<b>222,149.19</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>117,000.00</i>	<i>275,000.00</i>	<i>125,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>32,149.19</i>
<i>Premiums</i>	<i>—</i>	<i>88.94</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>283.41</b>	<b>272.00</b>	<b>—</b>	<b>480.69</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	283.41	272.00	—	480.69
<b>Refunds</b>	<b>2,329.97</b>	<b>711.20</b>	<b>887.90</b>	<b>1,899.13</b>
<b>Agency, trust, and investment</b>	<b>22,947.80</b>	<b>25,577.51</b>	<b>23,107.08</b>	<b>14,968.84</b>
<i>Taxes and licenses for State</i>	<i>10,732.00</i>	<i>13,977.00</i>	<i>10,632.00</i>	<i>7,801.00</i>
<i>Taxes for county</i>	<i>8,585.17</i>	<i>10,733.45</i>	<i>9,936.00</i>	<i>5,964.44</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,220.63</i>	<i>232.66</i>	<i>1,372.68</i>	<i>155.66</i>
All other	1,409.95	584.40	1,166.40	1,047.74
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$276,097.51	\$327,681.89	\$278,082.86	\$235,875.91
Premiums	—	88.94	—	—
Municipal indebtedness	117,000.00	290,000.00	125,000.00	222,149.19
Transfers and refunds	2,613.38	983.20	887.90	2,379.82
Agency, trust, and investment	22,947.80	25,577.51	23,107.08	14,968.84
<b>Total receipts</b>	<b>\$418,658.69</b>	<b>\$644,331.54</b>	<b>\$427,077.84</b>	<b>\$475,373.76</b>
Balance on hand, including funds	13,218.44	24,349.81	14,110.79	12,234.68
<b>GRAND TOTAL</b>	<b>\$431,877.13</b>	<b>\$668,680.85</b>	<b>\$441,188.63</b>	<b>\$487,608.34</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
<b>Maintenance</b>	<b>\$222,446.65</b>	<b>\$302,790.10</b>	<b>\$234,439.25</b>	<b>\$199,056.34</b>
Departmental	219,413.44	283,486.78	231,608.34	198,686.34
General government	11,833.82	15,037.94	13,265.68	13,387.90
Protection of persons and property	18,712.95	31,729.19	16,411.21	11,935.98
Health and sanitation	6,938.36	13,767.73	5,905.78	5,513.60
Highways	36,924.73	63,964.37	21,532.34	31,214.81
Charities	39,229.55	40,391.65	65,103.12	31,743.46
Soldiers' benefits	2,012.00	3,453.77	11,563.79	2,288.48
Schools	98,053.96	97,636.17	90,916.37	98,405.42
Libraries	3,391.11	5,155.97	2,419.25	2,073.27
Recreation	817.73	2,936.30	42.37	122.63
Pensions	—	—	—	—
Unclassified	1,499.23	9,412.69	4,448.43	2,000.79
Public service enterprises	—	19,304.32	—	—
Electric light	—	—	—	—
Water	—	19,304.32	—	—
All other	—	—	—	—
Cemeteries	3,022.71	—	2,830.91	370.00
Administration of trust funds	10.60	—	—	—
<b>Interest</b>	<b>8,800.36</b>	<b>11,645.46</b>	<b>6,357.80</b>	<b>13,352.75</b>
Loans, general purposes	8,800.36	11,585.46	6,357.80	13,352.75
Loans, public service enterprises	—	60.00	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>12,298.08</b>	<b>9,861.35</b>	<b>2,905.00</b>	<b>11,792.17</b>
Departmental	12,298.08	5,813.69	2,905.00	11,792.17
General government	—	113.25	85.00	—
Protection of persons and property	225.80	3,500.00	—	—
Health and sanitation	—	1,308.94	2,820.00	—
Highways	12,072.28	300.00	—	8,999.54
Charities	—	394.00	—	—
Schools	—	197.40	—	2,722.63
Libraries	—	—	—	70.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	4,047.76	—	—
Electric light	—	—	—	—
Water	—	4,047.76	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>125,416.00</b>	<b>284,000.00</b>	<b>108,500.00</b>	<b>213,917.82</b>
From sinking funds	—	—	—	—
From revenue and other sources	16,416.00	24,000.00	13,500.00	13,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	109,000.00	260,000.00	95,000.00	200,000.00
Warrants or orders, previous years	—	—	—	917.82
<b>Transfers</b>	<b>283.41</b>	<b>272.00</b>	<b>—</b>	<b>480.69</b>
To sinking funds from revenue	—	—	—	—
All other	283.41	272.00	—	480.69
<b>Refunds</b>	<b>2,329.97</b>	<b>711.20</b>	<b>887.90</b>	<b>1,899.13</b>
<b>Agency, trust, and investment</b>	<b>24,247.62</b>	<b>25,508.71</b>	<b>22,498.91</b>	<b>14,897.18</b>
Taxes and licenses for State	10,732.00	13,977.00	10,632.00	7,801.00
Taxes for county	8,586.17	10,733.45	9,936.00	6,964.44
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,513.71	178.26	764.51	84.00
All other	1,416.74	620.00	1,166.40	1,047.74
<b>RECAPITULATION.</b>				
Maintenance and interest	\$231,247.01	\$314,435.56	\$240,797.05	\$212,409.09
Permanent debt (except from sinking funds)	16,416.00	24,000.00	13,500.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,298.08	9,861.35	2,905.00	11,792.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	109,000.00	260,000.00	95,000.00	200,917.82
Transfers (except to sinking funds) and refunds	2,613.38	983.20	887.90	2,379.82
Agency, trust, and investment	24,247.62	25,508.71	22,498.91	14,897.18
<b>Total payments</b>	<b>\$395,822.09</b>	<b>\$634,788.82</b>	<b>\$375,588.86</b>	<b>\$455,396.08</b>
Balance on hand, including funds	36,056.04	33,892.03	65,599.77	32,212.26
<b>GRAND TOTAL</b>	<b>\$431,877.13</b>	<b>\$668,680.85</b>	<b>\$441,188.63</b>	<b>\$487,608.34</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
<b>REVENUE.</b>	<b>\$453,969.38</b>	<b>\$368,558.97</b>	<b>\$566,030.44</b>	<b>\$283,724.61</b>
<b>General</b>	<b>297,232.11</b>	<b>261,937.88</b>	<b>372,843.56</b>	<b>212,160.71</b>
Taxes . . . . .	267,951.09	239,815.30	359,873.18	193,753.06
Property, poll, and income . . . . .	266,234.09	229,836.06	355,378.65	197,327.66
Corporation, bank, etc. . . . .	1,717.00	6,979.24	4,494.53	2,425.40
Licenses and permits . . . . .	10,665.50	2,179.00	3,847.31	1,691.60
Fines and forfeits . . . . .	240.00	144.40	420.85	437.78
Grants and gifts . . . . .	18,475.52	22,799.18	8,693.22	10,378.27
For expenses . . . . .	18,475.52	22,799.18	8,693.22	10,378.27
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>156,737.27</b>	<b>106,621.09</b>	<b>193,186.88</b>	<b>71,563.90</b>
Special assessments . . . . .	143.00	379.00	1,932.38	55.60
To meet expenses . . . . .	143.00	—	1,932.38	55.60
To meet outlays . . . . .	—	379.00	—	—
Privileges . . . . .	9,683.23	6,767.02	13,507.11	11,336.14
Departmental . . . . .	20,663.88	20,010.05	46,444.21	31,411.59
General government . . . . .	2,682.75	421.60	1,214.92	1,029.20
Protection of persons and property . . . . .	113.86	82.88	1,607.91	285.23
Health and sanitation . . . . .	—	816.70	16.10	1,327.06
Highways . . . . .	102.00	30.00	52.95	—
Charities . . . . .	16,355.73	14,598.53	16,351.34	18,501.25
Soldiers' benefits . . . . .	552.00	449.00	574.50	1,006.00
Schools . . . . .	374.61	3,416.54	26,531.86	9,262.85
Libraries . . . . .	232.93	69.80	—	—
Recreation . . . . .	15.00	—	10	—
Unclassified . . . . .	35.00	125.00	94.53	—
Public service enterprises . . . . .	113,138.12	73,640.38	121,798.99	22,317.78
Electric light . . . . .	91,061.11	73,640.38	121,798.99	—
Water . . . . .	22,077.01	—	—	22,317.78
All other . . . . .	—	—	—	—
Cemeteries . . . . .	3,361.36	—	—	—
Interest . . . . .	9,747.68	5,824.64	9,504.19	6,442.79
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	2,739.99	504.44	1,126.27	594.19
All other . . . . .	7,007.69	5,320.20	8,377.92	5,848.60
<b>NON-REVENUE.</b>	<b>\$402,325.74</b>	<b>\$195,075.81</b>	<b>\$52,547.43</b>	<b>\$167,651.56</b>
<b>Offsets to outlays</b>	<b>8,568.66</b>	<b>2,229.15</b>	<b>—</b>	<b>50.00</b>
Departmental . . . . .	8,568.66	2,229.15	—	50.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>300,000.00</b>	<b>152,000.00</b>	<b>192.00</b>	<b>150,500.00</b>
Loans, general purposes . . . . .	40,000.00	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	260,000.00	152,000.00	—	150,500.00
Unpaid warrants or orders, current year . . . . .	—	—	192.00	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>48,378.05</b>	<b>1,500.00</b>	<b>884.41</b>	<b>888.75</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	48,378.05	1,500.00	884.41	888.75
<b>Refunds</b>	<b>1,120.58</b>	<b>2,581.48</b>	<b>733.28</b>	<b>943.28</b>
<b>Agency, trust, and investment</b>	<b>44,258.45</b>	<b>36,765.18</b>	<b>50,737.74</b>	<b>15,269.53</b>
Taxes and licenses for State . . . . .	13,649.00	12,367.00	20,698.00	9,471.00
Taxes for county . . . . .	13,455.00	22,314.00	24,693.35	4,730.79
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	14,025.87	120.90	960.75	85.54
All other . . . . .	3,128.58	1,963.28	4,385.64	982.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$462,538.04	\$370,788.12	\$566,030.44	\$283,774.61
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	300,000.00	152,000.00	192.00	150,500.00
Transfers and refunds . . . . .	49,498.63	4,081.48	1,617.69	1,832.03
Agency, trust, and investment . . . . .	44,258.45	36,765.18	50,737.74	15,269.53
<b>Total receipts</b>	<b>\$856,295.12</b>	<b>\$563,634.78</b>	<b>\$618,577.87</b>	<b>\$451,376.17</b>
Balance on hand, including funds . . . . .	110,036.12	12,593.89	205,009.04	7,376.88
<b>GRAND TOTAL</b>	<b>\$966,331.24</b>	<b>\$576,228.67</b>	<b>\$823,586.91</b>	<b>\$458,753.05</b>



## Graded According to Population of 1930—Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
<b>Maintenance</b>	<b>\$373,703.65</b>	<b>\$316,344.26</b>	<b>\$505,966.58</b>	<b>\$251,858.31</b>
<i>Departmental</i>	<i>274,843.52</i>	<i>258,165.86</i>	<i>401,598.83</i>	<i>240,451.74</i>
General government	17,072.16	14,905.46	27,358.36	18,548.45
Protection of persons and property	20,545.15	11,329.12	74,000.72	20,995.59
Health and sanitation	9,580.91	8,616.72	22,104.25	8,109.22
Highways	23,672.14	24,143.76	59,581.05	23,045.55
Charities	75,550.00	74,604.21	53,759.45	58,928.25
Soldiers' benefits	4,586.63	13,627.78	7,251.41	8,647.86
Schools	106,133.98	103,316.99	139,934.60	95,704.08
Libraries	5,720.76	3,355.41	2,667.29	104.89
Recreation	674.29	921.52	8,834.08	18.42
Pensions	—	—	—	—
Unclassified	11,307.50	3,344.89	6,107.62	6,329.43
<i>Public service enterprises</i>	<i>94,914.67</i>	<i>58,178.40</i>	<i>104,367.75</i>	<i>11,383.27</i>
Electric light	68,839.01	58,178.40	104,367.75	—
Water	26,075.66	—	—	11,383.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,943.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>2.46</i>	<i>—</i>	<i>—</i>	<i>43.30</i>
<b>Interest</b>	<b>20,089.34</b>	<b>18,364.61</b>	<b>9,732.15</b>	<b>13,478.47</b>
<i>Loans, general purposes</i>	<i>16,271.84</i>	<i>18,164.61</i>	<i>9,732.15</i>	<i>12,854.72</i>
<i>Loans, public service enterprises</i>	<i>3,817.50</i>	<i>200.00</i>	<i>—</i>	<i>623.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>26,739.28</b>	<b>12,336.96</b>	<b>20,908.66</b>	<b>10,951.17</b>
<i>Departmental</i>	<i>16,620.25</i>	<i>7,123.33</i>	<i>4,607.71</i>	<i>9,211.17</i>
General government	1,199.69	745.00	—	851.53
Protection of persons and property	—	—	2,633.41	—
Health and sanitation	600.00	1,575.64	203.80	644.88
Highways	14,820.56	4,352.34	1,770.50	—
Charities	—	—	—	—
Schools	—	450.35	—	7,714.76
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,119.03</i>	<i>5,213.63</i>	<i>16,300.95</i>	<i>1,740.00</i>
Electric light	7,271.01	5,213.63	16,300.95	—
Water	2,848.02	—	—	1,740.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>319,100.00</b>	<b>171,500.00</b>	<b>42,187.51</b>	<b>156,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>59,100.00</i>	<i>31,500.00</i>	<i>42,166.58</i>	<i>20,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>260,000.00</i>	<i>140,000.00</i>	<i>—</i>	<i>136,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>20.93</i>	<i>—</i>
<b>Transfers</b>	<b>48,378.05</b>	<b>1,500.00</b>	<b>884.41</b>	<b>888.75</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>48,378.05</i>	<i>1,500.00</i>	<i>884.41</i>	<i>888.75</i>
<b>Refunds</b>	<b>1,120.58</b>	<b>2,581.48</b>	<b>733.28</b>	<b>943.28</b>
<b>Agency, trust, and investment</b>	<b>34,268.27</b>	<b>36,753.57</b>	<b>50,774.49</b>	<b>15,196.49</b>
<i>Taxes and licenses for State</i>	<i>13,649.00</i>	<i>12,367.00</i>	<i>20,698.00</i>	<i>9,471.00</i>
<i>Taxe for county</i>	<i>13,465.00</i>	<i>22,314.00</i>	<i>24,693.35</i>	<i>4,730.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,856.41</i>	<i>106.29</i>	<i>989.60</i>	<i>12.50</i>
<i>All other</i>	<i>3,307.86</i>	<i>1,966.28</i>	<i>4,393.64</i>	<i>932.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$393,792.99	\$334,708.87	\$515,698.73	\$265,336.78
Permanent debt (except from sinking funds)	59,100.00	31,500.00	42,166.58	20,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,739.28	12,336.96	20,908.66	10,951.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	260,000.00	140,000.00	20.93	136,000.00
Transfers (except to sinking funds) and refunds	49,498.63	4,081.48	1,617.69	1,832.03
Agency, trust, and investment	34,268.27	36,753.57	50,774.49	15,196.49
<b>Total payments</b>	<b>\$823,399.17</b>	<b>\$559,380.88</b>	<b>\$631,187.08</b>	<b>\$449,316.47</b>
Balance on hand, including funds	142,932.07	16,847.79	192,399.83	9,436.58
<b>GRAND TOTAL</b>	<b>\$966,331.24</b>	<b>\$576,228.67</b>	<b>\$823,586.91</b>	<b>\$458,753.05</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
<b>REVENUE.</b>	<b>\$240,000.34</b>	<b>\$417,876.37</b>	<b>\$266,575.05</b>	<b>\$267,472.64</b>
<b>General</b>	<b>190,341.51</b>	<b>255,468.57</b>	<b>207,356.49</b>	<b>197,836.49</b>
Taxes . . . . .	176,045.50	242,336.88	189,691.95	169,029.86
Property, poll, and income . . . . .	173,262.52	232,800.41	178,949.62	153,588.52
Corporation, bank, etc. . . . .	2,782.98	9,536.47	10,742.33	15,440.74
Licenses and permits . . . . .	2,081.00	2,761.00	3,012.00	8,117.00
Fines and forfeits . . . . .	159.50	317.03	205.50	110.10
Grants and gifts . . . . .	12,055.51	10,053.66	14,447.04	20,580.13
For expenses . . . . .	12,055.51	10,053.66	14,447.04	20,480.13
For outlays . . . . .	—	—	—	100.00
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>49,658.83</b>	<b>162,407.80</b>	<b>59,218.56</b>	<b>69,636.15</b>
Special assessments . . . . .	—	502.03	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	502.03	—	—
Privileges . . . . .	7,331.58	7,327.65	10,013.81	9,487.10
Departmental . . . . .	19,563.30	20,603.43	24,615.67	36,001.18
General government . . . . .	1,380.30	1,299.85	265.90	805.00
Protection of persons and property . . . . .	217.73	153.49	75.55	101.15
Health and sanitation . . . . .	7,641.57	73.43	87.00	—
Highways . . . . .	1,910.00	—	1,351.84	8,869.11
Charities . . . . .	4,159.28	16,324.06	18,846.05	22,443.22
Soldiers' benefits . . . . .	363.00	1,166.00	6.00	677.00
Schools . . . . .	3,779.88	1,071.41	3,873.52	2,849.20
Libraries . . . . .	111.54	266.21	86.22	256.50
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	248.98	23.59	—
Public service enterprises . . . . .	12,504.97	126,152.84	19,565.56	13,247.31
Electric light . . . . .	—	104,957.43	—	—
Water . . . . .	12,504.97	21,195.41	19,565.56	13,247.31
All other . . . . .	—	—	—	—
Cemeteries . . . . .	3,609.17	465.50	—	1,255.25
Interest . . . . .	6,649.81	7,366.35	5,023.52	9,645.31
On sinking funds . . . . .	—	2,942.45	—	—
On trust and investment funds . . . . .	1,621.40	188.10	3,094.60	4,600.37
All other . . . . .	5,028.41	4,225.80	1,928.92	5,044.94
<b>NON-REVENUE.</b>	<b>\$178,793.76</b>	<b>\$355,129.02</b>	<b>\$158,482.50</b>	<b>\$155,153.85</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>16,275.26</b>	<b>4,014.58</b>
Departmental . . . . .	—	—	16,275.26	4,014.58
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>153,770.00</b>	<b>221,000.00</b>	<b>115,000.00</b>	<b>125,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	153,770.00	221,000.00	115,000.00	125,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>3,429.29</b>	<b>53,879.06</b>	<b>2,189.20</b>	<b>5,097.55</b>
From sinking funds . . . . .	—	50,000.00	—	—
All other . . . . .	3,429.29	3,879.06	2,189.20	5,097.55
<b>Refunds</b>	<b>1,701.37</b>	<b>1,347.93</b>	<b>641.48</b>	<b>1,403.56</b>
<b>Agency, trust, and investment</b>	<b>19,893.10</b>	<b>78,902.03</b>	<b>24,376.56</b>	<b>19,638.16</b>
Taxes and licenses for State . . . . .	7,450.00	12,078.00	11,896.20	8,754.00
Taxes for county . . . . .	7,038.00	9,763.19	11,592.00	7,866.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	4,493.90	54,724.77	42.96	1,946.36
All other . . . . .	911.20	2,331.07	845.40	1,071.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$240,000.34	\$417,876.37	\$282,850.31	\$271,487.21
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	153,770.00	221,000.00	115,000.00	125,000.00
Transfers and refunds . . . . .	5,130.66	55,226.99	2,830.68	6,501.11
Agency, trust, and investment . . . . .	19,893.10	78,902.03	24,376.56	19,638.16
<b>Total receipts</b>	<b>\$418,794.10</b>	<b>\$773,005.39</b>	<b>\$425,057.55</b>	<b>\$422,626.41</b>
Balance on hand, including funds . . . . .	7,534.13	5,880.30	2,631.87	18,038.31
<b>GRAND TOTAL</b>	<b>\$426,328.23</b>	<b>\$778,885.69</b>	<b>\$427,739.42</b>	<b>\$440,664.8</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
<b>Maintenance</b>	<b>\$171,909.65</b>	<b>\$350,685.56</b>	<b>\$204,073.22</b>	<b>\$206,588.13</b>
<i>Departmental</i>	<i>163,274.13</i>	<i>241,508.32</i>	<i>192,034.18</i>	<i>200,399.48</i>
General government	12,203.62	17,736.97	12,729.44	11,933.65
Protection of persons and property	10,939.31	22,192.32	12,194.13	10,980.99
Health and sanitation	9,187.58	12,170.69	6,572.68	8,976.67
Highways	29,654.56	31,672.77	22,952.75	49,555.87
Charities	30,385.28	56,507.11	42,259.87	43,193.63
Soldiers' benefits	6,229.75	5,776.44	8,297.90	6,608.81
Schools	56,820.71	87,295.88	82,301.04	59,379.61
Libraries	3,953.60	3,399.82	3,423.90	3,270.57
Recreation	16.63	333.02	295.85	114.97
Pensions	—	—	—	—
Unclassified	3,883.09	4,423.30	1,006.62	6,384.71
<i>Public service enterprises</i>	<i>5,194.00</i>	<i>108,361.74</i>	<i>12,024.68</i>	<i>4,045.96</i>
Electric light	—	90,369.44	—	—
Water	5,194.00	17,992.30	12,024.68	4,045.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,436.02</i>	<i>815.50</i>	—	<i>639.62</i>
<i>Administration of trust funds</i>	<i>5.50</i>	—	<i>14.36</i>	<i>1,503.07</i>
<b>Interest</b>	<b>7,177.69</b>	<b>15,318.76</b>	<b>5,765.00</b>	<b>8,475.75</b>
<i>Loans, general purposes</i>	<i>7,177.69</i>	<i>11,209.57</i>	<i>5,350.00</i>	<i>7,403.25</i>
<i>Loans, public service enterprises</i>	—	<i>4,109.19</i>	<i>415.00</i>	<i>1,072.50</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>3,103.90</b>	<b>7,642.05</b>	<b>37,740.96</b>	<b>16,981.15</b>
<i>Departmental</i>	<i>3,103.90</i>	<i>4,273.15</i>	<i>36,143.04</i>	<i>11,342.33</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	1,560.00	—	2,382.75	1,920.00
Highways	1,543.90	4,273.15	31,660.29	9,422.33
Charities	—	—	—	—
Schools	—	—	2,100.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>3,368.90</i>	<i>1,597.92</i>	<i>5,638.82</i>
Electric light	—	3,368.90	—	—
Water	—	—	1,597.92	5,638.82
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>213,300.00</b>	<b>276,500.00</b>	<b>140,770.56</b>	<b>138,500.00</b>
<i>From sinking funds</i>	—	<i>50,000.00</i>	—	—
<i>From revenue and other sources</i>	<i>32,000.00</i>	<i>20,500.00</i>	<i>18,000.00</i>	<i>13,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>181,300.00</i>	<i>206,000.00</i>	<i>115,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	<i>7,770.56</i>	—
<b>Transfers</b>	<b>3,429.29</b>	<b>53,879.06</b>	<b>2,189.20</b>	<b>5,097.55</b>
<i>To sinking funds from revenue</i>	—	<i>3,800.00</i>	—	—
<i>All other</i>	<i>3,429.29</i>	<i>50,079.06</i>	<i>2,189.20</i>	<i>5,097.55</i>
<b>Refunds</b>	<b>1,701.37</b>	<b>1,347.93</b>	<b>641.48</b>	<b>1,403.56</b>
<b>Agency, trust, and investment</b>	<b>19,568.17</b>	<b>35,701.74</b>	<b>24,464.48</b>	<b>18,212.20</b>
<i>Taxes and licenses for State</i>	<i>7,450.00</i>	<i>12,078.00</i>	<i>11,896.20</i>	<i>8,754.00</i>
<i>Taxes for county</i>	<i>7,038.00</i>	<i>9,768.19</i>	<i>11,592.00</i>	<i>7,866.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,164.17</i>	<i>11,531.26</i>	<i>130.88</i>	<i>520.40</i>
<i>All other</i>	<i>916.00</i>	<i>2,324.29</i>	<i>845.40</i>	<i>1,071.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$179,087.34	\$366,004.32	\$209,838.22	\$215,063.88
Permanent debt (except from sinking funds)	32,000.00	20,500.00	18,000.00	13,500.00
Sinking fund requirements from revenue	—	3,800.00	—	—
Outlays	3,103.90	7,642.05	37,740.96	16,981.15
Permanent debt from sinking funds	—	50,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	181,300.00	206,000.00	122,770.56	125,000.00
Transfers (except to sinking funds) and refunds	5,130.66	51,426.99	2,830.68	6,501.11
Agency, trust, and investment	19,568.17	35,701.74	24,464.48	18,212.20
<b>Total payments</b>	<b>\$420,190.07</b>	<b>\$741,075.10</b>	<b>\$415,644.90</b>	<b>\$395,258.34</b>
Balance on hand, including funds	6,138.16	37,810.59	12,094.52	45,406.53
<b>GRAND TOTAL</b>	<b>\$426,328.23</b>	<b>\$778,885.69</b>	<b>\$427,739.42</b>	<b>\$440,664.87</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
<b>REVENUE.</b>	<b>\$332,143.10</b>	<b>\$251,218.96</b>	<b>\$297,423.32</b>	<b>\$291,232.23</b>
<b>General</b>	<b>232,293.99</b>	<b>213,208.69</b>	<b>261,805.47</b>	<b>239,389.07</b>
<i>Taxes</i>	<i>198,174.26</i>	<i>188,639.87</i>	<i>244,844.19</i>	<i>232,661.62</i>
Property, poll, and income	189,765.89	182,686.37	231,465.89	227,630.07
Corporation, bank, etc.	8,408.37	5,953.50	13,378.30	5,031.55
<i>Licenses and permits</i>	<i>4,269.48</i>	<i>1,400.75</i>	<i>7,611.50</i>	<i>1,438.50</i>
<i>Fines and forfeits</i>	<i>283.05</i>	<i>89.90</i>	<i>404.02</i>	<i>449.12</i>
<i>Grants and gifts</i>	<i>29,667.20</i>	<i>23,078.17</i>	<i>8,945.76</i>	<i>4,839.83</i>
For expenses	29,567.20	23,078.17	8,945.76	4,839.83
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>99,849.11</b>	<b>38,010.27</b>	<b>35,617.85</b>	<b>51,843.16</b>
<i>Special assessments</i>	<i>5,884.34</i>	<i>75.05</i>	—	<i>250.00</i>
To meet expenses	5,884.34	75.05	—	250.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,237.13</i>	<i>6,247.13</i>	<i>11,029.05</i>	<i>11,445.43</i>
<i>Departmental</i>	<i>59,714.49</i>	<i>23,580.45</i>	<i>22,628.45</i>	<i>34,992.02</i>
General government	126.00	423.00	1,093.94	3,122.10
Protection of persons and property	83.56	53.49	161.21	142.97
Health and sanitation	1,395.43	1,473.57	—	2,864.25
Highways	2,512.43	—	180.78	628.32
Charities	54,403.56	20,936.18	12,556.33	6,646.64
Soldiers' benefits	323.00	588.30	250.00	247.00
Schools	732.12	40.10	7,486.61	21,128.74
Libraries	138.39	65.81	887.58	212.00
Recreation	—	—	—	—
Unclassified	—	—	12.00	—
<i>Public service enterprises</i>	<i>13,762.83</i>	—	—	—
Electric light	—	—	—	—
Water	13,744.83	—	—	—
All other	18.00	—	—	—
<i>Cemeteries</i>	<i>2,372.98</i>	<i>1,275.10</i>	<i>608.43</i>	<i>1,122.89</i>
<i>Interest</i>	<i>10,377.34</i>	<i>6,832.54</i>	<i>1,351.92</i>	<i>4,032.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,703.66	341.00	290.86	657.36
All other	6,673.68	6,491.54	1,061.06	3,375.46
<b>NON-REVENUE.</b>	<b>\$286,123.56</b>	<b>\$207,596.41</b>	<b>\$402,026.36</b>	<b>\$134,539.86</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>12,679.03</b>	<b>18,359.41</b>	<b>14,443.75</b>
<i>Departmental</i>	—	<i>12,679.03</i>	<i>18,359.41</i>	<i>14,443.75</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>250,000.00</b>	<b>171,822.67</b>	<b>343,000.00</b>	<b>75,000.00</b>
<i>Loans, general purposes</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>10,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	<i>112,814.99</i>	<i>333,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>34,007.68</i>	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>2,536.39</b>	—	—	<b>560.62</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>2,536.39</i>	—	—	<i>560.62</i>
<b>Refunds</b>	<b>1,238.86</b>	<b>926.80</b>	<b>506.01</b>	<b>774.82</b>
<b>Agency, trust, and investment</b>	<b>32,348.31</b>	<b>22,167.91</b>	<b>40,160.94</b>	<b>43,760.67</b>
<i>Taxes and licenses for State</i>	<i>10,272.00</i>	<i>10,089.00</i>	<i>14,397.88</i>	<i>13,973.20</i>
<i>Taxes for county</i>	<i>9,419.00</i>	<i>9,626.00</i>	<i>22,045.63</i>	<i>26,746.93</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,706.31</i>	<i>1,355.91</i>	<i>2,727.43</i>	<i>2,527.94</i>
<i>All other</i>	<i>951.00</i>	<i>1,097.00</i>	<i>990.00</i>	<i>1,512.60</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$332,143.10	\$263,897.99	\$315,782.73	\$305,675.98
Premiums	—	—	—	—
Municipal indebtedness	250,000.00	171,822.67	343,000.00	75,000.00
Transfers and refunds	3,775.25	926.80	506.01	1,335.44
Agency, trust, and investment	32,348.31	22,167.91	40,160.94	43,760.67
<b>Total receipts</b>	<b>\$618,266.66</b>	<b>\$458,815.37</b>	<b>\$699,449.68</b>	<b>\$425,772.09</b>
Balance on hand, including funds	37,169.07	108.39	12,768.19	51,020.10
<b>GRAND TOTAL</b>	<b>\$655,435.73</b>	<b>\$458,923.76</b>	<b>\$712,215.87</b>	<b>\$476,792.19</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
<b>Maintenance</b>	<b>\$264,127.84</b>	<b>\$238,791.89</b>	<b>\$266,185.30</b>	<b>\$259,338.83</b>
<i>Departmental</i>	<i>252,417.31</i>	<i>237,190.22</i>	<i>262,749.23</i>	<i>257,258.28</i>
General government	10,686.48	9,867.51	14,052.93	15,531.53
Protection of persons and property	14,449.80	4,896.70	12,919.41	29,278.92
Health and sanitation	8,331.61	11,203.48	8,349.92	11,324.67
Highways	35,734.83	16,058.50	53,396.65	50,797.37
Charities	101,214.42	56,932.01	66,759.18	24,061.20
Soldiers' benefits	7,699.76	18,522.39	3,548.47	2,530.89
Schools	67,157.70	115,593.94	89,871.61	117,850.84
Libraries	4,275.75	2,140.85	8,342.54	877.64
Recreation	222.51	18.17	1,438.68	1,018.97
Pensions	—	—	1,824.96	—
Unclassified	2,644.45	1,956.67	2,244.88	3,986.25
<i>Public service enterprises</i>	<i>9,033.86</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,033.86	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,676.67</i>	<i>1,601.67</i>	<i>3,436.07</i>	<i>1,750.14</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>330.41</i>
<b>Interest</b>	<b>14,150.68</b>	<b>9,423.16</b>	<b>8,844.02</b>	<b>7,019.29</b>
<i>Loans, general purposes</i>	<i>14,150.68</i>	<i>9,423.16</i>	<i>8,844.02</i>	<i>7,019.29</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>4,396.46</b>	<b>28,371.41</b>	<b>28,330.60</b>	<b>25,049.90</b>
<i>Departmental</i>	<i>2,360.81</i>	<i>28,371.41</i>	<i>28,330.60</i>	<i>25,049.90</i>
General government	—	—	—	—
Protection of persons and property	89.30	—	—	—
Health and sanitation	1,142.29	1,560.00	—	1,065.84
Highways	—	26,414.12	28,330.60	23,392.98
Charities	601.62	—	—	—
Schools	527.60	—	—	529.93
Libraries	—	—	—	61.15
Recreation	—	—	—	—
Unclassified	—	397.29	—	—
<i>Public service enterprises</i>	<i>1,981.71</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,981.71	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>53.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>274,500.00</b>	<b>159,064.36</b>	<b>359,000.00</b>	<b>99,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>149,500.00</i>	<i>16,500.00</i>	<i>36,000.00</i>	<i>24,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	<i>112,000.00</i>	<i>323,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>30,564.36</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,536.39</b>	<b>—</b>	<b>—</b>	<b>560.62</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,536.39</i>	<i>—</i>	<i>—</i>	<i>560.62</i>
<b>Refunds</b>	<b>1,238.86</b>	<b>926.80</b>	<b>506.01</b>	<b>774.82</b>
<b>Agency, trust, and investment</b>	<b>32,637.23</b>	<b>22,313.35</b>	<b>39,977.47</b>	<b>42,703.47</b>
<i>Taxes and licenses for State</i>	<i>10,272.00</i>	<i>10,089.00</i>	<i>14,397.88</i>	<i>13,973.20</i>
<i>Taxes for county</i>	<i>9,419.00</i>	<i>9,626.00</i>	<i>22,045.63</i>	<i>25,746.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,995.23</i>	<i>1,501.35</i>	<i>2,543.96</i>	<i>1,468.94</i>
<i>All other</i>	<i>951.00</i>	<i>1,097.00</i>	<i>990.00</i>	<i>1,514.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$278,278.52	\$248,215.05	\$275,029.32	\$266,358.12
Permanent debt (except from sinking funds)	149,500.00	16,500.00	36,000.00	24,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,396.46	28,371.41	28,330.60	25,049.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	225,000.00	142,564.36	323,000.00	75,000.00
Transfers (except to sinking funds) and refunds	3,775.25	926.80	506.01	1,335.44
Agency, trust, and investment	32,637.23	22,313.35	39,977.47	42,703.47
<b>Total payments</b>	<b>\$593,587.46</b>	<b>\$458,890.97</b>	<b>\$702,843.40</b>	<b>\$434,446.93</b>
<i>Balance on hand, including funds</i>	<i>61,848.27</i>	<i>32.79</i>	<i>9,372.47</i>	<i>42,345.26</i>
<b>GRAND TOTAL</b>	<b>\$655,435.73</b>	<b>\$458,923.76</b>	<b>\$712,215.87</b>	<b>\$476,792.19</b>

<sup>1</sup> Includes \$7,000 serial loan paid from sewer assessment surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
<b>REVENUE.</b>	<b>\$347,204.63</b>	<b>\$261,311.90</b>	<b>\$358,779.49</b>	<b>\$317,023.22</b>
<b>General</b>	<b>287,980.50</b>	<b>199,845.77</b>	<b>292,760.39</b>	<b>265,734.14</b>
Taxes . . . . .	269,710.07	188,536.63	276,535.52	245,459.67
Property, poll, and income	258,386.55	180,525.64	262,822.01	236,681.50
Corporation, bank, etc.	11,323.52	8,009.99	13,713.51	8,778.17
Licenses and permits	4,449.00	2,150.16	2,335.00	6,152.75
Fines and forfeits	235.13	216.15	1,170.00	1,042.15
Grants and gifts	13,556.30	8,943.83	12,719.87	13,079.57
For expenses	13,586.30	8,943.83	12,719.87	13,079.57
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>59,224.13</b>	<b>61,466.13</b>	<b>66,019.10</b>	<b>51,289.08</b>
Special assessments	—	—	6,988.06	—
To meet expenses	—	—	1,988.06	—
To meet outlays	—	—	5,000.00	—
Privileges	8,974.82	8,593.21	9,090.09	10,849.43
Departmental	26,248.95	21,193.63	19,718.11	35,026.44
General government	203.60	.60	169.00	945.56
Protection of persons and property	192.92	131.14	968.63	261.98
Health and sanitation	469.94	243.30	760.72	974.14
Highways	6,059.50	41.53	179.01	20.74
Charities	15,532.65	18,714.32	15,846.53	17,953.44
Soldiers' benefits	509.56	400.00	280.00	923.50
Schools	3,280.78	1,456.53	1,319.59	11,963.77
Libraries	—	206.21	135.43	—
Recreation	—	—	—	1,696.00
Unclassified	—	—	59.20	287.31
Public service enterprises	14,730.15	25,395.27	22,028.69	—
Electric light	—	—	—	—
Water	14,730.15	25,395.27	22,028.69	—
All other	—	—	—	—
Cemeteries	2,446.89	—	2,554.80	1,991.00
Interest	6,823.32	6,284.02	5,639.35	3,422.21
On sinking funds	—	—	—	—
On trust and investment funds	871.34	499.97	734.22	353.06
All other	5,951.98	5,784.05	4,905.13	3,069.15
<b>NON-REVENUE.</b>	<b>\$292,924.57</b>	<b>\$159,222.08</b>	<b>\$337,833.59</b>	<b>\$290,000.81</b>
<b>Offsets to outlays</b>	<b>19,747.05</b>	<b>—</b>	<b>60.00</b>	<b>—</b>
Departmental	19,747.05	—	—	—
Public service enterprises	—	—	60.00	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>240,000.00</b>	<b>135,000.00</b>	<b>312,000.00</b>	<b>224,230.52</b>
Loans, general purposes	—	—	7,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	240,000.00	135,000.00	305,000.00	220,000.00
Unpaid warrants or orders, current year	—	—	—	4,230.52
Premiums	—	—	—	—
<b>Transfers</b>	<b>739.40</b>	<b>161.13</b>	<b>698.99</b>	<b>563.60</b>
From sinking funds	—	—	—	—
All other	739.40	161.13	698.99	563.60
<b>Refunds</b>	<b>3,210.78</b>	<b>936.44</b>	<b>608.30</b>	<b>1,436.13</b>
<b>Agency, trust, and investment</b>	<b>29,227.34</b>	<b>23,124.51</b>	<b>24,466.30</b>	<b>63,770.56</b>
Taxes and licenses for State	13,370.00	9,887.00	13,540.62	17,798.00
Taxes for county	11,928.87	11,040.78	7,149.95	20,894.37
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,035.47	1,424.33	2,765.63	1,593.50
All other	893.00	772.40	1,010.20	23,484.69
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$366,951.68	\$261,311.90	\$358,839.49	\$317,023.22
Premiums	—	—	—	—
Municipal indebtedness	240,000.00	135,000.00	312,000.00	224,230.52
Transfers and refunds	3,950.18	1,097.57	1,307.29	1,999.73
Agency, trust, and investment	29,227.34	23,124.51	24,466.30	63,770.56
<b>Total receipts</b>	<b>\$640,129.20</b>	<b>\$420,533.98</b>	<b>\$696,613.08</b>	<b>\$607,024.03</b>
Balance on hand, including funds	15,628.83	10,291.05	10,995.66	—
<b>GRAND TOTAL</b>	<b>\$655,758.03</b>	<b>\$430,825.03</b>	<b>\$707,608.74</b>	<b>\$607,024.03</b>

## Graded According to Population of 1930—Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
<b>Maintenance</b>	<b>\$308,750.97</b>	<b>\$217,868.13</b>	<b>\$290,979.15</b>	<b>\$312,936.42</b>
<i>Departmental</i>	<i>289,425.01</i>	<i>201,529.24</i>	<i>264,671.14</i>	<i>307,788.63</i>
General government	18,622.54	12,172.33	19,004.12	15,956.90
Protection of persons and property	28,072.98	15,223.21	36,030.81	21,403.88
Health and sanitation	7,631.55	7,925.50	21,095.00	17,503.57
Highways	49,171.83	26,699.21	28,930.38	33,386.07
Charities	54,283.50	47,653.50	60,863.02	95,009.30
Soldiers' benefits	6,071.75	3,983.35	7,906.75	8,522.18
Schools	116,791.76	79,456.72	75,443.83	107,545.42
Libraries	1,022.73	5,093.96	5,372.02	2,000.00
Recreation	558.62	1,564.21	4,082.95	3,749.86
Pensions	—	—	—	—
Unclassified	7,197.75	1,757.25	5,042.26	2,709.45
<i>Public service enterprises</i>	<i>16,420.67</i>	<i>16,338.89</i>	<i>20,222.43</i>	<i>108.25</i>
Electric light	—	—	—	—
Water	15,420.57	16,338.89	20,222.43	—
All other	—	—	—	108.25
<i>Cemeteries</i>	<i>3,906.39</i>	<i>—</i>	<i>6,085.68</i>	<i>6,041.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>24,438.82</b>	<b>7,530.86</b>	<b>14,690.22</b>	<b>7,316.33</b>
<i>Loans, general purposes</i>	<i>20,086.32</i>	<i>6,610.86</i>	<i>13,676.47</i>	<i>7,316.33</i>
<i>Loans, public service enterprises</i>	<i>4,353.60</i>	<i>2,020.00</i>	<i>1,013.76</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>40,459.34</b>	<b>4,068.94</b>	<b>19,152.44</b>	<b>31,690.64</b>
<i>Departmental</i>	<i>36,254.27</i>	<i>1,068.94</i>	<i>19,162.44</i>	<i>31,604.64</i>
General government	—	60.00	—	—
Protection of persons and property	562.86	—	—	2,765.56
Health and sanitation	—	—	16,076.99	—
Highways	33,932.79	533.94	3,075.45	10,313.86
Charities	100.00	—	—	—
Schools	558.62	475.00	—	17,931.25
Libraries	—	—	—	—
Recreation	100.00	—	—	593.97
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,205.07</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,205.07	3,000.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>86.00</i>
<b>Municipal indebtedness</b>	<b>232,500.00</b>	<b>165,000.00</b>	<b>315,318.61</b>	<b>189,308.44</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,500.00</i>	<i>10,000.00</i>	<i>35,318.61</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>185,000.00</i>	<i>155,000.00</i>	<i>280,000.00</i>	<i>165,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,308.44</i>
<b>Transfers</b>	<b>739.40</b>	<b>161.13</b>	<b>698.99</b>	<b>563.60</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>739.40</i>	<i>161.13</i>	<i>698.99</i>	<i>563.60</i>
<b>Refunds</b>	<b>3,210.78</b>	<b>936.44</b>	<b>608.30</b>	<b>1,436.13</b>
<b>Agency, trust, and investment</b>	<b>30,374.28</b>	<b>23,370.24</b>	<b>23,754.53</b>	<b>63,772.47</b>
<i>Taxes and licenses for State</i>	<i>13,370.00</i>	<i>9,887.00</i>	<i>13,540.62</i>	<i>17,798.00</i>
<i>Taxes for county</i>	<i>11,928.87</i>	<i>11,040.78</i>	<i>7,149.95</i>	<i>20,894.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,167.41</i>	<i>1,670.06</i>	<i>2,063.86</i>	<i>1,593.50</i>
<i>All other</i>	<i>908.00</i>	<i>772.40</i>	<i>1,010.20</i>	<i>23,486.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$333,189.79	\$225,398.99	\$305,669.37	\$320,252.75
Permanent debt (except from sinking funds)	47,500.00	10,000.00	35,318.61	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,459.34	4,068.94	19,152.44	31,690.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	185,000.00	155,000.00	280,000.00	177,308.44
Transfers (except to sinking funds) and refunds	3,950.18	1,097.57	1,307.29	1,999.73
Agency, trust, and investment	30,374.28	23,370.24	23,754.53	63,772.47
<b>Total payments</b>	<b>\$640,473.59</b>	<b>\$418,935.74</b>	<b>\$665,202.24</b>	<b>\$607,024.03</b>
Balance on hand, including funds	15,284.44	11,889.29	42,406.60	—
<b>GRAND TOTAL</b>	<b>\$655,758.03</b>	<b>\$430,825.03</b>	<b>\$707,608.74</b>	<b>\$607,024.03</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
<b>REVENUE.</b>	<b>\$423,450.12</b>	<b>\$141,184.63</b>	<b>\$332,834.40</b>	<b>\$273,718.85</b>
<b>General</b>	<b>281,089.65</b>	<b>126,089.59</b>	<b>268,788.25</b>	<b>195,490.11</b>
<i>Taxes</i>	<i>245,075.67</i>	<i>114,392.58</i>	<i>261,053.39</i>	<i>176,696.47</i>
Property, poll, and income	242,699.83	112,439.79	259,726.05	171,121.38
Corporation, bank, etc.	2,375.74	1,952.79	1,327.34	5,574.09
<i>Licenses and permits</i>	<i>3,439.65</i>	<i>711.00</i>	<i>915.00</i>	<i>1,620.60</i>
<i>Fines and forfeits</i>	<i>102.80</i>	<i>.78</i>	<i>190.00</i>	<i>148.85</i>
<i>Grants and gifts</i>	<i>32,471.63</i>	<i>10,985.23</i>	<i>6,277.18</i>	<i>17,025.29</i>
For expenses	27,367.02	10,985.23	6,277.18	17,025.29
For outlays	5,104.61	—	—	—
All other	—	—	352.68	—
<b>Commercial</b>	<b>142,360.47</b>	<b>15,095.04</b>	<b>64,046.15</b>	<b>78,228.74</b>
<i>Special assessments</i>	<i>1,582.23</i>	<i>31.44</i>	—	—
To meet expenses	1,582.23	31.44	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,741.75</i>	<i>3,899.16</i>	<i>6,230.92</i>	<i>4,667.16</i>
<i>Departmental</i>	<i>19,259.60</i>	<i>8,869.48</i>	<i>21,656.99</i>	<i>61,426.33</i>
General government	692.13	234.93	—	1,792.12
Protection of persons and property	310.16	24.47	47.02	83.48
Health and sanitation	389.57	93.20	266.00	1,514.04
Highways	1,880.30	2,022.80	660.26	1,496.45
Charities	9,522.92	5,919.63	18,912.48	35,254.44
Soldiers' benefits	690.00	120.00	304.50	1,788.14
Schools	4,236.47	447.05	1,387.94	9,322.95
Libraries	—	5.00	74.93	53.71
Recreation	—	—	—	21.00
Unclassified	1,537.95	2.40	3.86	100.00
<i>Public service enterprises</i>	<i>102,907.53</i>	—	<i>33,505.87</i>	<i>14,460.70</i>
Electric light	81,660.40	—	—	—
Water	21,231.63	—	33,505.87	14,450.70
All other	15.50	—	—	—
<i>Cemeteries</i>	<i>2,741.75</i>	<i>20.00</i>	—	<i>4,207.50</i>
<i>Interest</i>	<i>8,127.71</i>	<i>2,274.96</i>	<i>2,652.37</i>	<i>3,477.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,308.63	200.43	12.36	400.33
All other	6,819.08	2,074.53	2,640.01	3,076.72
<b>NON-REVENUE.</b>	<b>\$312,110.08</b>	<b>\$103,774.45</b>	<b>\$176,017.23</b>	<b>\$329,751.09</b>
<b>Offsets to outlays</b>	<b>286.14</b>	<b>8,124.68</b>	—	<b>17,577.42</b>
<i>Departmental</i>	<i>71.00</i>	<i>8,124.68</i>	—	<i>17,577.42</i>
<i>Public service enterprises</i>	<i>215.14</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>204,342.68</b>	<b>82,200.00</b>	<b>140,000.00</b>	<b>278,000.00</b>
<i>Loans, general purposes</i>	—	<i>7,200.00</i>	—	<i>43,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>192,000.00</i>	<i>75,000.00</i>	<i>140,000.00</i>	<i>235,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>12,342.68</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>7,628.38</b>	<b>1,500.00</b>	—	<b>333.07</b>
<i>From sinking funds</i>	—	—	—	—
All other	7,628.38	1,500.00	—	333.07
<b>Refunds</b>	<b>824.67</b>	<b>95.86</b>	<b>386.49</b>	<b>3,580.36</b>
<b>Agency, trust, and investment</b>	<b>99,028.21</b>	<b>11,853.91</b>	<b>35,630.74</b>	<b>30,260.24</b>
<i>Taxes and licenses for State</i>	<i>11,388.07</i>	<i>6,842.00</i>	<i>17,463.87</i>	<i>9,388.84</i>
<i>Taxes for county</i>	<i>8,834.46</i>	<i>5,060.73</i>	<i>15,214.17</i>	<i>16,260.93</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>76,875.17</i>	<i>110.78</i>	<i>2,135.70</i>	<i>3,711.47</i>
All other	1,930.51	740.40	816.00	909.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$423,736.26	\$149,309.31	\$332,834.40	\$291,296.27
Premiums	—	—	—	—
Municipal indebtedness	204,342.68	82,200.00	140,000.00	278,000.00
Transfers and refunds	8,453.05	1,595.86	386.49	3,913.43
Agency, trust, and investment	99,028.21	11,853.91	35,630.74	30,260.24
<b>Total receipts</b>	<b>\$735,560.20</b>	<b>\$244,959.08</b>	<b>\$508,851.63</b>	<b>\$603,469.94</b>
Balance on hand, including funds	2,102.65	12,437.39	38,462.40	22,435.89
<b>GRAND TOTAL</b>	<b>\$737,662.85</b>	<b>\$257,396.47</b>	<b>\$547,314.03</b>	<b>\$625,905.83</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
<b>Maintenance</b>	<b>\$336,834.78</b>	<b>\$129,849.89</b>	<b>\$246,784.64</b>	<b>\$222,302.33</b>
<i>Departmental</i>	<i>273,049.20</i>	<i>129,785.89</i>	<i>233,458.21</i>	<i>212,610.81</i>
General government	15,643.64	10,433.54	14,942.19	12,794.81
Protection of persons and property	28,348.59	6,595.59	29,217.22	14,657.36
Health and sanitation	7,989.09	3,166.68	15,748.99	5,843.38
Highways	38,572.71	30,283.86	34,609.58	25,716.42
Charities	68,116.91	15,352.04	41,235.10	67,620.29
Soldiers' benefits	7,906.30	1,464.58	3,247.27	4,317.79
Schools	97,329.06	60,491.35	88,806.49	72,569.10
Libraries	621.47	1,162.23	2,199.20	6,292.31
Recreation	983.65	197.47	1,195.74	563.97
Pensions	300.00	—	—	812.00
Unclassified	7,237.78	638.55	2,256.43	1,423.38
<i>Public service enterprises</i>	<i>69,829.29</i>	<i>—</i>	<i>13,326.43</i>	<i>7,102.16</i>
Electric light	49,208.20	—	—	—
Water	10,621.09	—	13,326.43	7,102.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,956.29</i>	<i>64.00</i>	<i>—</i>	<i>2,589.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>17,383.53</b>	<b>4,181.03</b>	<b>25,850.88</b>	<b>10,972.00</b>
<i>Loans, general purposes</i>	<i>13,173.78</i>	<i>4,181.03</i>	<i>6,950.88</i>	<i>10,322.00</i>
<i>Loans, public service enterprises</i>	<i>4,209.75</i>	<i>—</i>	<i>18,900.00</i>	<i>650.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>35,761.54</b>	<b>20,154.49</b>	<b>430.21</b>	<b>68,613.89</b>
<i>Departmental</i>	<i>23,986.29</i>	<i>20,164.49</i>	<i>430.21</i>	<i>68,613.89</i>
General government	—	—	—	—
Protection of persons and property	100.00	400.00	—	25,184.09
Health and sanitation	8,498.82	—	—	—
Highways	6,176.07	11,278.08	—	25,412.30
Charities	625.00	—	—	—
Schools	8,586.40	8,476.41	375.61	—
Libraries	—	—	—	—
Recreation	—	—	54.60	—
Unclassified	—	—	—	18,017.50
<i>Public service enterprises</i>	<i>9,923.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	3,638.96	—	—	—
Water	6,284.11	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,852.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>217,160.63</b>	<b>79,400.00</b>	<b>176,750.00</b>	<b>221,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>46,160.63</i>	<i>4,400.00</i>	<i>36,750.00</i>	<i>11,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>171,000.00</i>	<i>75,000.00</i>	<i>140,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>7,628.38</b>	<b>1,500.00</b>	<b>—</b>	<b>333.07</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,628.38</i>	<i>1,500.00</i>	<i>—</i>	<i>333.07</i>
<b>Refunds</b>	<b>824.67</b>	<b>95.86</b>	<b>386.49</b>	<b>3,580.36</b>
<b>Agency, trust, and investment</b>	<b>92,719.90</b>	<b>13,434.34</b>	<b>35,643.10</b>	<b>30,330.18</b>
<i>Taxes and licenses for State</i>	<i>11,388.07</i>	<i>5,942.00</i>	<i>17,465.87</i>	<i>9,388.84</i>
<i>Taxes for county</i>	<i>8,834.46</i>	<i>5,060.73</i>	<i>16,214.17</i>	<i>16,260.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>70,406.63</i>	<i>1,811.21</i>	<i>2,148.06</i>	<i>3,781.41</i>
<i>All other</i>	<i>2,090.74</i>	<i>620.40</i>	<i>815.00</i>	<i>909.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$354,218.31	\$134,030.92	\$272,635.52	\$233,274.33
Permanent debt (except from sinking funds)	46,160.63	4,400.00	36,750.00	11,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,761.54	20,154.49	430.21	68,613.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	171,000.00	75,000.00	140,000.00	210,000.00
Transfers (except to sinking funds) and refunds	8,453.05	1,595.86	386.49	3,913.43
Agency, trust, and investment	92,719.90	13,434.34	35,643.10	30,330.18
<b>Total payments</b>	<b>\$708,313.43</b>	<b>\$248,615.61</b>	<b>\$485,845.32</b>	<b>\$557,931.83</b>
Balance on hand, including funds	29,349.42	8,780.86	61,468.71	67,974.00
<b>GRAND TOTAL</b>	<b>\$737,662.85</b>	<b>\$257,396.47</b>	<b>\$547,314.03</b>	<b>\$625,905.83</b>

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
	REVENUE.	\$247,273.25	\$225,120.81
<b>General</b>		<b>196,994.92</b>	<b>179,315.19</b>
<i>Taxes</i>		<i>188,607.85</i>	<i>149,409.69</i>
Property, poll, and income		179,222.09	142,606.58
Corporation, bank, etc.		9,385.76	6,803.11
<i>Licenses and permits</i>		<i>532.50</i>	<i>1,725.50</i>
<i>Fines and forfeits</i>		<i>421.93</i>	<i>415.28</i>
<i>Grants and gifts</i>		<i>7,432.64</i>	<i>27,670.97</i>
For expenses		7,432.64	27,670.97
For outlays		—	—
All other		—	93.75
<b>Commercial</b>		<b>50,278.33</b>	<b>45,805.62</b>
<i>Special assessments</i>		<i>69.90</i>	<i>.90</i>
To meet expenses		—	.90
To meet outlays		59.90	—
<i>Privileges</i>		<i>6,717.48</i>	<i>8,582.76</i>
<i>Departmental</i>		<i>19,412.27</i>	<i>17,551.88</i>
General government		56.70	907.07
Protection of persons and property		86.84	108.79
Health and sanitation		495.72	1,724.25
Highways		86.00	512.32
Charities		18,143.48	10,509.59
Soldiers' benefits		130.00	184.00
Schools		292.97	3,600.86
Libraries		120.56	—
Recreation		—	—
Unclassified		—	5.00
<i>Public service enterprises</i>		<i>19,164.20</i>	<i>—</i>
Electric light		—	—
Water		19,164.20	—
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
<i>Interest</i>		<i>4,924.48</i>	<i>19,670.08</i>
On sinking funds		—	—
On trust and investment funds		660.47	17,132.00
All other		4,264.01	2,538.08
	NON-REVENUE.	\$260,824.05	\$277,911.60
<b>Offsets to outlays</b>		<b>8,400.00</b>	<b>5,375.00</b>
<i>Departmental</i>		<i>8,400.00</i>	<i>5,375.00</i>
<i>Public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>		<b>236,900.00</b>	<b>125,000.00</b>
<i>Loans, general purposes</i>		<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>236,900.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>	<i>—</i>
<i>Premiums</i>		<i>—</i>	<i>—</i>
<b>Transfers</b>		<b>113.45</b>	<b>18,477.98</b>
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
All other		113.45	18,477.98
<b>Refunds</b>		<b>243.95</b>	<b>772.45</b>
<b>Agency, trust, and investment</b>		<b>15,166.65</b>	<b>128,286.17</b>
<i>Taxes and licenses for State</i>		<i>9,291.00</i>	<i>9,615.00</i>
<i>Taxes for county</i>		<i>4,784.55</i>	<i>7,607.09</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>268.50</i>	<i>95,797.52</i>
All other		822.60	15,266.66
	RECAPITULATION.		
Revenue and offsets to outlays		\$255,673.25	\$230,495.81
Premiums		—	—
Municipal indebtedness		236,900.00	125,000.00
Transfers and refunds		357.40	19,250.43
Agency, trust, and investment		15,166.65	128,286.17
<b>Total receipts</b>		<b>\$508,097.30</b>	<b>\$503,032.41</b>
Balance on hand, including funds		36,842.35	21,651.93
<b>GRAND TOTAL</b>		<b>\$544,939.65</b>	<b>\$524,684.34</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
<b>Maintenance . . . . .</b>	<b>\$209,839.80</b>	<b>\$188,715.30</b>
<i>Departmental . . . . .</i>	<i>196,718.71</i>	<i>188,684.90</i>
General government . . . . .	10,527.82	9,730.09
Protection of persons and property . . . . .	14,607.88	12,664.77
Health and sanitation . . . . .	5,591.47	10,040.68
Highways . . . . .	38,942.75	22,448.17
Charities . . . . .	54,720.44	35,828.53
Soldiers' benefits . . . . .	5,224.25	5,939.90
Schools . . . . .	60,823.04	89,059.64
Libraries . . . . .	2,376.22	—
Recreation . . . . .	16.79	18.68
Pensions . . . . .	—	491.04
Unclassified . . . . .	2,888.05	2,463.40
<i>Public service enterprises . . . . .</i>	<i>14,121.09</i>	<i>—</i>
Electric light . . . . .	—	—
Water . . . . .	14,121.09	—
All other . . . . .	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
Administration of trust funds . . . . .	—	30.40
<b>Interest . . . . .</b>	<b>16,314.59</b>	<b>8,175.29</b>
<i>Loans, general purposes . . . . .</i>	<i>11,445.84</i>	<i>8,175.29</i>
<i>Loans, public service enterprises . . . . .</i>	<i>4,868.75</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>11,214.55</b>	<b>22,607.93</b>
<i>Departmental . . . . .</i>	<i>11,214.55</i>	<i>22,607.93</i>
General government . . . . .	62.50	—
Protection of persons and property . . . . .	637.00	212.65
Health and sanitation . . . . .	476.54	—
Highways . . . . .	9,788.61	22,000.00
Charities . . . . .	—	—
Schools . . . . .	—	395.28
Libraries . . . . .	—	—
Recreation . . . . .	249.90	—
Unclassified . . . . .	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—
Water . . . . .	—	—
All other . . . . .	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>279,000.00</b>	<b>107,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>29,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>250,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>113.45</b>	<b>18,477.98</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>113.45</i>	<i>18,477.98</i>
<b>Refunds . . . . .</b>	<b>243.95</b>	<b>772.45</b>
<b>Agency, trust, and investment . . . . .</b>	<b>15,713.67</b>	<b>126,372.04</b>
<i>Taxes and licenses for State . . . . .</i>	<i>9,291.00</i>	<i>9,615.00</i>
<i>Taxes for county . . . . .</i>	<i>4,784.55</i>	<i>7,607.09</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>815.52</i>	<i>93,889.99</i>
<i>All other . . . . .</i>	<i>822.60</i>	<i>15,259.96</i>
<b>RECAPITULATION.</b>		
Maintenance and interest . . . . .	\$226,154.39	\$196,890.59
Permanent debt (except from sinking funds) . . . . .	29,000.00	7,500.00
Sinking fund requirements from revenue . . . . .	—	—
Outlays . . . . .	11,214.55	22,607.93
Permanent debt from sinking funds . . . . .	—	—
Bonds refunded, current year . . . . .	—	—
Temporary loans . . . . .	250,000.00	100,000.00
Transfers (except to sinking funds) and refunds . . . . .	357.40	19,250.43
Agency, trust, and investment . . . . .	15,713.67	126,372.04
<b>Total payments . . . . .</b>	<b>\$532,440.01</b>	<b>\$472,620.99</b>
Balance on hand, including funds . . . . .	12,499.64	52,063.35
<b>GRAND TOTAL . . . . .</b>	<b>\$544,939.65</b>	<b>\$524,684.34</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$54,790,701.91
<b>General</b>		<b>42,034,126.97</b>
<i>Taxes</i>		<i>39,070,046.69</i>
Property, poll, and income		37,812,821.66
Corporation, bank, etc.		1,257,224.03
<i>Licenses and permits</i>		<i>502,018.80</i>
<i>Fines and forfeits</i>		<i>40,632.58</i>
<i>Grants and gifts</i>		<i>2,419,804.49</i>
For expenses		2,405,193.30
For outlays		14,611.19
All other		1,626.41
<b>Commercial</b>		<b>12,756,574.94</b>
<i>Special assessments</i>		<i>413,580.26</i>
To meet expenses		81,124.77
To meet outlays		332,455.49
<i>Privileges</i>		<i>1,356,377.42</i>
<i>Departmental</i>		<i>1,336,117.45</i>
General government		108,328.06
Protection of persons and property		39,682.14
Health and sanitation		281,559.27
Highways		61,005.64
Charities		2,254,586.51
Soldiers' benefits		63,596.77
Schools		460,486.81
Libraries		29,067.35
Recreation		18,437.37
Unclassified		119,367.53
<i>Public service enterprises</i>		<i>6,500,701.43</i>
Electric light		2,949,290.29
Water		3,492,728.08
All other		58,683.06
<i>Cemeteries</i>		<i>200,489.12</i>
<i>Interest</i>		<i>949,809.26</i>
On sinking funds		19,802.56
On trust and investment funds		171,542.16
All other		758,464.54
NON-REVENUE.		\$43,099,369.20
<b>Offsets to outlays</b>		<b>634,332.62</b>
<i>Departmental</i>		<i>598,628.04</i>
<i>Public service enterprises</i>		<i>35,704.58</i>
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>36,573,504.72</b>
<i>Loans, general purposes</i>		<i>1,734,085.23</i>
<i>Loans, public service enterprises</i>		<i>166,600.00</i>
<i>Loans, cemeteries</i>		<i>2,000.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>34,436,594.31</i>
<i>Unpaid warrants or orders, current year</i>		<i>243,009.54</i>
<i>Premiums</i>		<i>1,215.64</i>
<b>Transfers</b>		<b>481,252.88</b>
<i>From sinking funds</i>		<i>113,000.00</i>
All other		368,252.88
<b>Refunds</b>		<b>292,380.36</b>
<b>Agency, trust, and investment</b>		<b>5,117,898.62</b>
<i>Taxes and licenses for State</i>		<i>2,100,515.20</i>
<i>Taxes for county</i>		<i>1,805,511.90</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,013,336.28</i>
All other		198,535.24
RECAPITULATION.		
Revenue and offsets to outlays		\$55,425,034.53
Premiums		1,215.64
Municipal indebtedness		36,572,289.08
Transfers and refunds		773,633.24
Agency, trust, and investment		5,117,898.62
<b>Total receipts</b>		<b>\$97,890,071.11</b>
Balance on hand, including funds		5,085,252.50
<b>GRAND TOTAL</b>		<b>\$102,975,323.61</b>

<sup>1</sup> Includes \$153.84 from administration of trust funds.<sup>2</sup> Includes \$136,286.80 from municipal general hospitals.<sup>3</sup> Includes gas. See footnotes on pp. 86 and 102.



## Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
<b>Maintenance</b>		<b>\$43,958,512.33</b>
<i>Departmental</i>		<i>33,715,798.19</i>
General government		2,228,182.05
Protection of persons and property		4,972,424.46
Health and sanitation		2,500,186.17
Highways		4,578,370.85
Charities		17,868,852.20
Soldiers' benefits		1,049,719.25
Schools		14,167,924.94
Libraries		682,435.33
Recreation		667,949.29
Pensions		153,648.30
Unclassified		846,105.35
<i>Public service enterprises</i>		<i>3,944,641.07</i>
Electric light		2,129,479.50
Water		1,751,195.34
All other		63,966.23
<i>Cemeteries</i>		<i>292,915.03</i>
<i>Administration of trust funds</i>		<i>6,153.04</i>
<b>Interest</b>		<b>3,009,560.60</b>
<i>Loans, general purposes</i>		<i>2,438,042.77</i>
<i>Loans, public service enterprises</i>		<i>571,477.83</i>
<i>Loans, cemeteries</i>		<i>40.00</i>
<b>Outlays</b>		<b>4,444,946.08</b>
<i>Departmental</i>		<i>3,200,859.51</i>
General government		23,228.53
Protection of persons and property		136,585.68
Health and sanitation		829,665.59
Highways		1,691,428.70
Charities		313,772.89
Schools		280,115.56
Libraries		11,065.32
Recreation		196,168.15
Unclassified		18,829.09
<i>Public service enterprises</i>		<i>1,206,448.52</i>
Electric light		2,482,246.36
Water		724,202.16
All other		—
<i>Cemeteries</i>		<i>37,638.05</i>
<b>Municipal indebtedness</b>		<b>40,062,848.36</b>
<i>From sinking funds</i>		<i>113,000.00</i>
<i>From revenue and other sources</i>		<i>4,341,922.13</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>34,455,082.92</i>
<i>Warrants or orders, previous years</i>		<i>152,843.31</i>
<b>Transfers</b>		<b>481,252.88</b>
<i>To sinking funds from revenue</i>		<i>16,586.21</i>
<i>All other</i>		<i>464,666.67</i>
<b>Refunds</b>		<b>292,380.36</b>
<b>Agency, trust, and investment</b>		<b>5,022,121.55</b>
<i>Taxes and licenses for State</i>		<i>2,100,515.20</i>
<i>Taxes for county</i>		<i>1,805,511.90</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>914,928.46</i>
<i>All other</i>		<i>201,165.99</i>
RECAPITULATION.		
Maintenance and interest		\$46,968,072.93
Permanent debt (except from sinking funds)		45,341,922.13
Sinking fund requirements from revenue		16,586.21
Outlays		4,444,946.08
Permanent debt from sinking funds		113,000.00
Bonds refunded, current year		—
Temporary loans		34,607,926.23
Transfers (except to sinking funds) and refunds		757,047.03
Agency, trust, and investment		5,022,121.55
<b>Total payments</b>		<b>\$97,271,622.16</b>
<b>Balance on hand, including funds</b>		<b>5,703,701.45</b>
<b>GRAND TOTAL</b>		<b>\$102,975,323.61</b>

<sup>1</sup> Includes \$221,385.02 for municipal general hospitals.<sup>2</sup> Includes gas. See footnotes on pp. 87 and 103.<sup>3</sup> Includes \$4,413.31 for municipal general hospitals.<sup>4</sup> Includes \$7,000 serial loans paid from sewer assessment surplus and \$875 paid from offsets to outlays.



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**DIVISION B**

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**INDEBTEDNESS**

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1933.*

Towns, (Population over 5,000)	Totals	TEMPORARY LOANS				Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
		Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Cemetery Loans	Revenue	Other			
Brookline	\$2,714,975.00	\$2,016,975.00	—	\$298,000.00	—	\$400,000.00	—	—	—	—
Arlington	2,188,950.13	1,451,500.00	—	219,000.00	—	500,000.00	—	—	—	\$18,450.13
Watertown	2,249,000.00	1,483,000.00	—	16,000.00	—	750,000.00	—	—	—	—
Framingham	1,945,000.00	1,177,000.00	\$45,000.00	339,000.00	—	384,000.00	—	—	—	—
Belmont	1,896,000.00	1,092,000.00	—	154,000.00	—	650,000.00	—	—	—	—
Methuen	1,051,880.00	626,900.00	—	—	—	275,000.00	—	—	—	—
Weymouth	1,413,500.00	786,000.00	—	149,980.00	—	535,000.00	—	—	—	—
Winthrop	632,453.23	310,453.23	—	92,500.00	—	250,000.00	—	—	—	—
West Springfield	1,604,000.00	1,156,000.00	—	78,000.00	—	370,000.00	—	—	—	—
Milton	1,209,000.00	622,000.00	—	437,000.00	—	150,000.00	—	—	—	—
Wakefield	1,212,000.00	676,000.00	—	271,000.00	—	265,000.00	—	—	—	—
Brantree	1,426,808.58	1,111,000.00	—	36,000.00	—	253,000.00	—	—	—	26,808.58
Greenfield	568,500.00	357,500.00	—	61,000.00	—	150,000.00	—	—	—	—
Dedham	631,709.75	485,775.00	—	—	—	145,000.00	—	—	—	934.75
Newwood	1,257,083.84	967,732.00	—	27,000.00	—	200,000.00	—	—	—	33,331.84
Milford	313,908.64	184,337.41	28,141.80	—	—	99,500.00	—	—	—	3,909.43
Saugus	468,271.27	201,000.00	135,771.27	27,500.00	—	105,000.00	—	—	—	—
Southbridge	183,750.00	88,750.00	—	—	—	95,000.00	—	—	—	—
Natick	943,931.00	362,700.00	—	126,231.00	—	455,000.00	—	—	—	—
Plymouth	407,550.00	177,500.00	—	80,000.00	—	150,000.00	—	—	—	50.00
Webster	641,200.00	403,000.00	22,000.00	—	—	211,200.00	—	—	—	—
Danvers	766,500.00	446,000.00	—	320,500.00	—	—	—	—	—	—
Clinton	318,482.73	147,000.00	29,000.00	1,500.00	—	73,115.00	—	—	—	67,867.73
Winchester	1,363,000.00	1,039,000.00	—	24,000.00	—	300,000.00	—	—	—	—
Adams	751,000.00	609,500.00	11,500.00	—	—	130,000.00	—	—	—	—
Amesbury	371,275.47	85,750.00	38,025.47	107,500.00	—	140,000.00	—	—	—	—
Wellesley	1,586,000.00	903,000.00	—	333,000.00	—	350,000.00	—	—	—	—
Essexhampton	128,000.00	28,000.00	—	—	—	100,000.00	—	—	—	—
Fairhaven	447,919.18	291,065.00	48,854.18	—	—	105,000.00	—	—	—	—
Needham	1,312,500.00	973,500.00	—	39,000.00	—	300,000.00	—	—	—	—
Attol	304,000.00	184,000.00	—	65,000.00	—	55,000.00	—	—	—	—
Swampscott	762,250.00	565,250.00	—	47,000.00	—	150,000.00	—	—	—	—
North Attleborough	219,000.00	219,000.00	—	39,000.00	—	50,000.00	—	—	—	—
Stoughton	551,000.00	302,000.00	—	34,000.00	—	215,000.00	—	—	—	—
Andover	253,000.00	246,000.00	—	7,000.00	—	—	—	—	—	—
Reading	628,890.00	267,000.00	—	155,500.00	—	—	—	—	—	—
Northbridge	182,512.92	173,000.00	—	—	—	200,000.00	1 \$6,390.00	—	—	9,512.92
Palmer	191,000.00	139,000.00	—	—	—	—	—	—	—	—
Lexington	1,106,500.00	530,500.00	—	226,000.00	\$2,000.00	50,000.00	—	—	—	—
Bridgewater	517,000.00	45,000.00	—	337,000.00	—	75,000.00	—	—	—	—
Ludlow	298,000.00	238,000.00	—	—	—	60,000.00	—	—	—	—



Dartmouth	522,875.00	285,375.00	207,500.00	50,000.00	—
Marblehead	834,000.00	646,000.00	188,000.00	—	—
Middleborough	196,000.00	90,000.00	31,000.00	75,000.00	—
Hudson	411,600.00	223,500.00	128,100.00	60,000.00	—
Stoughton	404,500.00	247,500.00	32,000.00	125,000.00	—
Montague	201,000.00	148,000.00	3,000.00	50,000.00	—
Whitman	219,000.00	168,000.00	1,000.00	50,000.00	—
Rockland	294,000.00	197,000.00	—	97,000.00	—
Concord	723,000.00	404,500.00	268,500.00	50,000.00	—
Ware	189,850.00	72,850.00	7,000.00	110,000.00	—
Walpole	602,500.00	363,500.00	139,000.00	100,000.00	—
Barnstable	196,000.00	96,000.00	—	100,000.00	—
Maynard	271,200.00	271,200.00	—	—	—
Agawam	458,628.19	267,000.00	53,500.00	125,000.00	—
Grafton	120,000.00	85,000.00	—	85,000.00	—
Franklin	360,209.04	217,000.00	61,000.00	75,000.00	—
Chelmsford	147,912.00	87,912.00	—	—	—
North Andover	157,000.00	91,000.00	16,000.00	60,000.00	—
Millbury	137,000.00	27,000.00	—	110,000.00	—
Dracut	222,284.16	68,000.00	—	120,000.00	—
Shrewsbury	460,300.00	179,300.00	81,000.00	200,000.00	—
South Hadley	349,000.00	283,000.00	4,000.00	62,000.00	—
Hingham	155,192.00	155,000.00	—	—	192.00
Randolph	260,000.00	133,000.00	11,500.00	115,500.00	—
Westborough	72,170.00	23,500.00	—	48,670.00	—
Mansfield	248,000.00	100,500.00	52,500.00	95,000.00	—
Uxbridge	45,500.00	34,000.00	11,500.00	—	—
Spencer	138,500.00	88,000.00	25,500.00	25,000.00	—
Windenden	277,000.00	187,000.00	—	90,000.00	—
Auburn	225,822.67	124,000.00	—	67,814.99	—
Great Barrington	110,000.00	50,000.00	—	60,000.00	—
Amherst	114,000.00	114,000.00	—	—	—
Billerica	349,600.00	174,000.00	70,600.00	105,000.00	—
Abington	154,000.00	6,000.00	48,000.00	100,000.00	—
Canton	190,000.00	71,000.00	19,000.00	100,000.00	—
Wareham	91,230.32	32,000.00	—	55,000.00	—
Ipawich	311,092.68	92,400.00	91,350.00	115,000.00	—
Tewksbury	58,425.54	13,425.54	—	45,000.00	—
Somerset	566,250.00	115,250.00	451,000.00	—	—
Orange	260,300.00	144,800.00	15,500.00	100,000.00	—
Foxborough	290,900.00	89,000.00	105,000.00	96,900.00	—
Easton	170,000.00	120,000.00	—	50,000.00	—
<b>83 Towns</b>	<b>\$48,586,123.54</b>	<b>\$29,432,220.18</b>	<b>\$6,402,261.00</b>	<b>\$12,118,699.99</b>	<b>\$6,390.00</b>
					<b>\$245,922.42</b>

<sup>1</sup> In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1933.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1933, together with the supplemental assessment of December, 1933.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Reading (see footnote on Table II), tax title loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1933 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater . . . . .	9,055	8.0	\$5,558,649	\$442,000.00	—	\$442,000.00
2 Concord . . . . .	7,477	6.2	10,021,864	673,000.00	\$51,000.00	622,000.00
3 Adams . . . . .	12,697	5.4	11,224,740	609,500.00	—	609,500.00
4 Danvers . . . . .	12,957	5.3	12,605,648	766,500.00	100,970.06	665,529.94
5 Hudson . . . . .	8,469	4.9	7,127,406	351,600.00	—	351,600.00
6 West Springfield . . . . .	16,684	4.7	26,197,857	1,234,000.00	—	1,234,000.00
7 Braintree . . . . .	15,712	4.3	26,393,919	1,147,000.00	—	1,147,000.00
8 Framingham . . . . .	22,210	4.3	34,989,626	1,516,000.00	—	1,516,000.00
9 Somers . . . . .	5,398	4.3	13,090,338	566,250.00	—	566,250.00
10 Wakefield . . . . .	16,318	4.2	22,330,145	947,000.00	—	947,000.00
11 Maynard . . . . .	7,156	4.2	6,489,427	271,200.00	—	271,200.00
12 Needham . . . . .	10,845	4.1	24,429,695	1,012,500.00	—	1,012,500.00
13 Methuen . . . . .	21,069	4.1	19,156,460	776,880.00	—	776,880.00
14 Norwood . . . . .	15,049	4.0	25,733,501	1,023,732.00	—	1,023,732.00
15 Marblehead . . . . .	8,668	4.0	21,057,328	834,000.00	—	834,000.00
16 Dartmouth . . . . .	8,778	3.9	12,112,036	472,875.00	—	472,875.00
17 Webster . . . . .	12,992	3.6	11,190,646	408,000.00	—	408,000.00
18 Lexington . . . . .	9,467	3.4	22,217,528	756,500.00	—	756,500.00
19 Winchendon . . . . .	6,202	3.4	5,539,120	187,000.00	—	187,000.00
20 Walpole . . . . .	7,273	3.4	14,919,727	502,500.00	—	502,500.00
21 Agawam . . . . .	7,095	3.3	9,772,940	320,500.00	—	320,500.00
22 Foxborough . . . . .	5,347	3.3	5,940,503	194,000.00	—	194,000.00
23 Winchester . . . . .	12,719	3.1	33,780,179	1,063,000.00	—	1,063,000.00
24 Wellesley . . . . .	11,439	3.1	39,749,465	1,236,000.00	—	1,236,000.00
25 Stoughton . . . . .	8,204	3.1	8,995,503	279,500.00	—	279,500.00
26 Franklin . . . . .	7,028	3.1	9,037,671	278,000.00	—	278,000.00
27 South Hadley . . . . .	6,773	3.0	9,412,837	287,000.00	—	287,000.00
28 Orange . . . . .	5,365	3.0	5,273,763	160,300.00	—	160,300.00
29 Shrewsbury . . . . .	6,910	3.0	8,606,805	260,300.00	—	260,300.00
30 Ludlow . . . . .	8,876	2.8	8,606,257	238,000.00	—	238,000.00
31 Watertown . . . . .	34,913	2.7	55,060,736	1,499,000.00	—	1,499,000.00
32 Milton . . . . .	16,434	2.7	38,967,686	1,059,000.00	—	1,059,000.00
33 Billerica . . . . .	5,880	2.6	9,383,136	244,600.00	—	244,600.00
34 Swampscott . . . . .	10,346	2.5	24,572,647	612,250.00	—	612,250.00
35 Fairhaven . . . . .	10,951	2.5	11,818,751	294,065.00	—	294,065.00
36 Ipswich . . . . .	5,599	2.5	7,457,873	183,750.00	—	183,750.00
37 Reading . . . . .	9,767	2.5	17,164,621	422,500.00	—	422,500.00
38 Spencer . . . . .	6,272	2.4	4,637,452	113,500.00	—	113,500.00
39 Arlington . . . . .	36,094	2.4	62,910,474	1,670,500.00	133,413.14	1,537,086.86
40 Belmont . . . . .	21,748	2.4	51,011,054	1,246,000.00	31,367.16	1,214,632.84
41 Rockland . . . . .	7,524	2.4	8,377,780	197,000.00	—	197,000.00
42 Natick . . . . .	13,589	2.3	20,033,170	488,931.00	22,555.34	466,375.66
43 Randolph . . . . .	6,553	2.3	6,411,186	144,500.00	—	144,500.00
44 Easton . . . . .	5,298	2.2	5,371,366	120,000.00	—	120,000.00
45 Stoneham . . . . .	10,060	2.2	15,042,070	336,000.00	—	336,000.00
46 Athol . . . . .	10,677	2.0	11,515,058	249,000.00	14,000.00	235,000.00
47 Whitman . . . . .	7,638	2.0	8,366,347	169,000.00	—	169,000.00
48 Auburn . . . . .	6,147	1.9	6,193,050	124,000.00	—	124,000.00
49 Amesbury . . . . .	11,899	1.9	9,964,730	193,250.00	—	193,250.00
50 Northbridge . . . . .	9,713	1.9	9,032,141	173,000.00	—	173,000.00
51 Mansfield . . . . .	6,364	1.9	7,685,409	153,000.00	10,000.00	143,000.00
52 Dedham . . . . .	15,136	1.9	26,121,981	485,775.00	—	485,775.00
53 Weymouth . . . . .	20,882	1.8	47,783,866	878,500.00	—	878,500.00
54 Greenfield . . . . .	15,500	1.6	25,409,082	418,500.00	—	418,500.00
55 Dracut . . . . .	6,912	1.6	4,167,049	68,000.00	—	68,000.00
56 No. Attleborough . . . . .	10,197	1.6	10,463,059	169,000.00	—	169,000.00
57 Andover . . . . .	9,969	1.5	16,721,828	253,000.00	—	253,000.00
58 Winthrop . . . . .	16,852	1.5	25,999,622	382,453.23	—	382,453.23
59 Middleborough . . . . .	8,608	1.4	8,467,286	121,000.00	—	121,000.00
60 Saugus . . . . .	14,700	1.4	16,007,342	228,500.00	—	228,500.00
61 Montague . . . . .	8,081	1.4	10,790,977	151,000.00	—	151,000.00
62 Palmer . . . . .	9,577	1.4	10,268,500	141,000.00	—	141,000.00
63 Brookline . . . . .	47,490	1.4	170,487,045	2,314,975.00	—	2,314,975.00
64 Clinton . . . . .	12,817	1.3	11,646,824	148,500.00	—	148,500.00
65 North Andover . . . . .	6,961	1.3	8,410,000	107,000.00	—	107,000.00
66 Chelmsford . . . . .	7,022	1.3	7,027,509	87,912.00	—	87,912.00
67 Milford . . . . .	14,741	1.2	15,253,322	184,357.41	—	184,357.41
68 Amherst . . . . .	5,888	1.2	9,761,214	114,000.00	—	114,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1933 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1933 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Ware . . .	7,385	1.2	\$6,863,641	\$79,850.00	—	\$79,850.00
70 Plymouth . . .	13,042	1.1	23,580,866	257,500.00	—	257,500.00
71 Canton . . .	5,816	1.0	8,756,031	90,000.00	—	90,000.00
72 Hingham . . .	6,657	1.0	15,844,236	155,000.00	—	155,000.00
73 Abington . . .	5,872	0.9	5,924,062	54,000.00	—	54,000.00
74 Grafton . . .	7,030	0.8	4,506,132	35,000.00	—	35,000.00
75 Southbridge . . .	14,264	0.7	12,581,945	88,750.00	—	88,750.00
76 Uxbridge . . .	6,285	0.6	7,517,302	45,500.00	—	45,500.00
77 Great Barrington . . .	5,934	0.5	9,160,979	50,000.00	—	50,000.00
78 Westborough . . .	6,409	0.5	4,824,957	23,500.00	—	23,500.00
79 Millbury . . .	6,957	0.5	5,950,440	27,000.00	—	27,000.00
80 Barnstable . . .	7,271	0.4	24,247,895	96,000.00	—	96,000.00
81 Tewksbury . . .	5,585	0.3	4,763,122	13,425.54	—	13,425.54
82 Easthampton . . .	11,323	0.2	11,229,451	28,000.00	—	28,000.00
83 Wareham . . .	5,686	0.2	13,163,382	32,000.00	—	32,000.00
<b>83 Towns . . .</b>	<b>914,547</b>	<b>2.5</b>	<b>\$1,446,312,270</b>	<b>\$35,836,481.18</b>	<b>\$363,305.70</b>	<b>\$35,473,175.48</b>

TABLE IV. — *Debt Transactions for 1933 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 134), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 134 and 135). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	.	—	—	\$1,600,000.00	—	—	\$345,025.00	—	\$24,000.00	\$1,500,000.00	—	—
Arlington	.	—	—	1,600,000.00	—	\$17,832.97	160,000.00	—	39,000.00	1,600,000.00	—	\$7,288.94
Watertown	.	—	—	1,750,000.00	—	—	223,000.00	—	20,000.00	1,700,000.00	\$20,000.00	—
Frammingham	.	—	—	1,337,000.00	—	—	136,900.00	—	37,500.00	1,003,000.00	—	—
Belmont	.	—	—	1,263,000.00	—	—	154,500.00	—	18,500.00	813,000.00	—	—
Methuen	.	—	—	1,263,000.00	—	—	71,500.00	—	24,440.00	875,500.00	10,000.00	—
Weymouth	.	\$150,000.00	\$21,600.00	1,030,500.00	—	—	80,000.00	—	15,500.00	1,000,000.00	—	—
Weymouth	.	—	10,000.00	545,000.00	—	—	82,500.00	—	12,000.00	495,000.00	—	—
West Springfield	.	26,453.23	—	980,000.00	—	—	131,000.00	—	7,000.00	910,000.00	—	—
Winsted	.	82,000.00	—	85,000.00	—	—	85,000.00	—	22,000.00	950,000.00	10,000.00	—
Milton	.	—	85,000.00	383,000.00	—	—	92,500.00	—	35,500.00	640,000.00	—	—
Wakefield	.	93,000.00	—	663,000.00	—	26,808.58	87,000.00	—	8,000.00	785,000.00	—	—
Braintree	.	25,000.00	—	750,000.00	—	—	43,000.00	—	17,000.00	650,000.00	—	—
Greenfield	.	—	—	600,000.00	—	—	79,775.00	—	—	630,000.00	—	—
Dedham	.	—	—	675,000.00	—	934.75	140,900.00	—	11,000.00	775,000.00	—	1,520.45
Norwood	.	54,732.00	35,000.00	199,500.00	—	33,331.84	36,642.59	\$6,858.20	—	215,000.00	—	17,271.99
Milford	.	100,000.00	165,000.00	180,000.00	—	3,909.43	26,500.00	29,228.73	8,000.00	350,000.00	—	40,850.64
Saugus	.	30,000.00	—	578,000.00	—	—	21,250.00	—	—	613,000.00	—	—
Southbridge	.	10,000.00	—	970,000.00	—	—	65,400.00	—	—	940,000.00	—	—
Natick	.	—	—	500,000.00	—	50.00	38,500.00	—	10,666.66	460,000.00	—	—
Plymouth	.	25,000.00	22,000.00	448,700.00	—	—	65,000.00	—	—	445,000.00	—	50.00
Webster	.	—	—	220,000.00	—	—	29,000.00	—	1,500.00	220,000.00	—	—
Danvers	.	—	—	134,964.32	—	67,867.73	98,000.00	—	4,000.00	252,843.32	—	—
Clinton	.	29,000.00	—	875,000.00	—	—	65,500.00	—	—	440,000.00	—	—
Worcester	.	—	—	265,000.00	—	—	20,250.00	—	17,500.00	285,000.00	—	—
Adams	.	11,500.00	—	275,000.00	—	—	87,000.00	1,974.53	40,000.00	910,000.00	—	—
Amesbury	.	40,000.00	—	1,010,000.00	—	—	16,000.00	—	—	395,000.00	—	—
Wellesley	.	—	—	325,000.00	—	—	28,455.00	—	—	220,000.00	—	—
Easthampton	.	—	—	185,000.00	—	—	91,500.00	1,145.82	13,000.00	820,000.00	—	—
Fairhaven	.	50,000.00	—	820,000.00	—	—	40,000.00	—	22,000.00	275,000.00	—	—
Needham	.	—	—	255,000.00	—	—	62,050.00	—	8,000.00	550,000.00	—	—
Athol	.	—	—	550,000.00	—	—	41,000.00	—	12,000.00	265,305.00	—	—
Swampscott	.	—	—	265,305.00	—	—	60,000.00	—	6,000.00	386,500.00	—	—
North Attleborough	.	—	—	449,500.00	—	—	31,000.00	—	3,000.00	175,000.00	—	—
Stoughton	.	30,000.00	25,000.00	175,000.00	—	—	50,000.00	—	27,000.00	645,000.00	16,000.00	—
Andover	.	—	—	645,000.00	\$22,390.00	—	15,000.00	—	—	200,000.00	—	—
Reading	.	30,000.00	—	200,000.00	—	9,352.17	19,000.00	—	—	300,000.00	—	12,558.58
Northbridge	.	—	—	275,000.00	—	—	89,000.00	—	—	795,000.00	—	—
Palmer	.	12,000.00	—	275,000.00	—	—	—	—	36,000.00	—	—	—
Lexington	.	29,000.00	—	850,000.00	—	—	—	—	—	—	—	—



Bridgewater	-	-	-	-	210,000.00	-	-	10,000.00	-	21,000.00	215,000.00	-
Ludlow	-	-	-	-	330,000.00	-	-	17,000.00	-	-	347,000.00	-
Dartmouth	-	-	-	-	235,000.00	-	-	32,625.00	-	16,000.00	267,625.00	-
Marblehead	45,000.00	-	-	-	250,000.00	-	-	64,000.00	-	7,000.00	257,000.00	-
Middleborough	-	-	-	-	243,000.00	-	-	10,000.00	-	21,478.80	219,478.80	21,720.60
Hudson	-	-	-	-	140,000.00	-	-	32,000.00	-	7,100.00	129,000.00	-
Stoughton	-	-	-	-	285,000.00	-	-	27,500.00	-	7,000.00	302,000.00	-
Montague	-	-	-	-	275,000.00	-	-	21,000.00	-	3,000.00	225,000.00	-
Whitman	-	-	-	-	135,000.00	-	-	16,000.00	-	2,000.00	225,000.00	-
Rockland	-	-	-	-	209,000.00	-	-	17,000.00	-	-	263,000.00	-
Concord	-	-	-	-	375,000.00	-	-	40,000.00	-	33,500.00	409,000.00	-
Ware	-	-	-	-	922,000.00	-	-	10,050.00	-	1,000.00	923,000.00	-
Walpole	-	-	-	-	313,000.00	-	-	27,000.00	-	31,000.00	349,000.00	-
Barnstable	-	-	-	-	600,000.00	-	-	23,000.00	-	-	700,000.00	-
Maynard	-	-	-	-	85,000.00	-	-	13,000.00	-	-	85,000.00	-
Agawam	11,200.00	15,000.00	-	-	258,750.00	-	-	58,000.00	1,871.81	6,500.00	233,750.00	-
Grafton	35,000.00	-	-	-	235,000.00	-	-	8,500.00	-	-	225,000.00	-
Franklin	-	-	-	-	193,000.00	-	-	44,700.00	1,790.96	14,000.00	218,000.00	-
Chelmsford	-	-	-	-	117,000.00	-	-	16,416.00	-	-	109,000.00	-
North Andover	-	-	-	15,000.00	275,000.00	-	-	23,000.00	-	1,000.00	260,000.00	-
Millbury	-	-	-	-	125,000.00	-	-	13,500.00	-	-	95,000.00	-
Dracut	-	-	-	-	190,000.00	-	-	43,600.00	-	15,500.00	209,000.00	917.82
Shrewsbury	40,000.00	-	-	-	260,000.00	-	-	29,500.00	-	2,000.00	260,000.00	-
South Hadley	-	-	-	-	152,000.00	-	-	41,500.00	-	-	140,000.00	-
Hingham	-	-	-	-	-	-	192.00	-	-	-	-	20.93
Randolph	-	-	-	-	150,500.00	-	-	17,000.00	-	3,000.00	136,000.00	-
Westborough	-	-	-	-	152,170.00	1,600.00	-	32,000.00	-	-	178,500.00	2,800.00
Mansfield	-	-	-	-	221,000.00	-	-	13,000.00	-	57,500.00	206,000.00	-
Uxbridge	-	-	-	-	115,000.00	-	-	12,000.00	-	6,000.00	115,000.00	7,770.56
Spencer	-	-	-	-	125,000.00	-	-	11,000.00	-	2,500.00	125,000.00	-
Winchendon	25,000.00	-	-	-	225,000.00	-	-	49,500.00	-	-	225,000.00	-
Auburn	25,000.00	-	-	-	112,814.99	-	34,007.68	16,500.00	-	-	112,000.00	-
Great Barrington	10,000.00	-	-	-	333,000.00	-	-	36,000.00	-	-	323,000.00	30,564.36
Amherst	-	-	-	-	75,000.00	-	-	24,000.00	-	-	75,000.00	-
BillERICA	-	-	-	-	240,000.00	-	-	32,500.00	-	13,000.00	185,000.00	-
Abington	-	-	-	-	135,000.00	-	-	5,000.00	-	5,000.00	155,000.00	-
Canton	-	-	-	-	305,000.00	-	-	16,000.00	-	6,500.00	280,000.00	-
Wareham	7,000.00	-	-	-	220,000.00	-	-	12,000.00	-	-	165,000.00	12,308.44
Ipswich	-	-	-	-	192,000.00	-	4,230.52	29,810.63	-	16,350.00	171,000.00	-
Tewksbury	7,200.00	-	-	-	75,000.00	-	12,342.68	4,400.00	-	-	75,000.00	-
Somerset	-	-	-	-	140,000.00	-	-	13,750.00	-	23,000.00	140,000.00	-
Orange	43,000.00	-	-	-	235,000.00	-	-	10,300.00	-	1,500.00	210,000.00	-
Foxborough	-	-	-	-	236,900.00	-	-	12,000.00	-	17,000.00	250,000.00	-
Easton	-	-	-	-	125,000.00	-	-	7,500.00	-	-	100,000.00	-
<b>83 Towns</b>	<b>\$1,314,585.23</b>	<b>\$421,500.00</b>	<b>\$156,600.00</b>	<b>\$34,412,604.31</b>	<b>\$23,990.00</b>	<b>\$243,009.54</b>	<b>\$4,028,799.22</b>	<b>\$42,870.05</b>	<b>\$891,047.16</b>	<b>\$34,396,282.92</b>	<b>\$58,800.00</b>	<b>\$152,843.31</b>

<sup>1</sup> Cemetery loan.

<sup>2</sup> Includes \$2,000 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1933.*

Towns. (Population over 5,000)	AGGREGATES	Miscellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$103,985.16	—	\$103,985.16	\$55,748.80	\$7,420.18	\$40,816.18
Arlington . . .	25,292.70	—	25,292.70	6,478.42	2,817.15	15,997.13
Watertown . . .	36,617.21	—	36,617.21	17,799.32	2,368.50	16,449.39
Belmont . . .	18,889.85	—	18,889.85	4,821.15	2,089.82	11,978.88
Weymouth . . .	35,889.55	—	35,889.55	33,817.83	2,071.72	—
Winthrop . . .	12,188.53	—	12,188.53	2,615.04	1,081.88	8,491.61
Milton . . .	22,857.87	\$1,125.39	21,732.48	11,880.20	1,583.42	8,268.86
Wakefield . . .	3,331.06	—	3,331.06	2,356.77	974.29	—
Braintree . . .	26,506.66	\$1,000.00	25,506.66	24,395.65	1,111.01	—
Dedham . . .	9,996.64	\$1,016.48	8,980.16	7,892.16	1,088.00	—
Norwood . . .	33,098.58	\$1,960.35	31,138.23	31,138.23	—	—
Saugus . . .	613.61	—	613.61	—	613.61	—
Winchester . . .	4,775.64	—	4,775.64	3,379.11	1,396.53	—
Wellesley . . .	13,604.29	—	13,604.29	12,006.14	1,598.15	—
Needham . . .	8,653.75	—	8,653.75	7,640.27	1,018.48	—
Swampscott . . .	7,382.53	—	7,382.53	—	1,129.05	6,253.48
Stoneham . . .	7,292.76	—	7,292.76	1,571.18	651.01	5,070.57
Reading . . .	1,646.51	—	1,646.51	1,646.51	—	—
Lexington . . .	6,951.02	—	6,951.02	1,420.52	—	5,530.50
Stoughton . . .	11,206.51	\$435.63	10,770.88	10,770.88	—	—
Walpole . . .	18,335.08	\$471.94	17,863.14	17,863.14	—	—
Hingham . . .	666.58	—	666.58	—	666.58	—
Canton . . .	12,818.61	\$1,488.42	11,330.19	10,923.66	406.53	—
<b>Totals . . .</b>	<b>\$422,605.70</b>	<b>\$7,498.21</b>	<b>\$415,107.49</b>	<b>\$266,164.98</b>	<b>\$30,085.91</b>	<b>\$118,856.60</b>

<sup>1</sup> Deepening Neponset River.<sup>2</sup> Grade crossing.

The following towns over 5,000 population made no sinking and loan fund payments in 1933 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Framingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1933.*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline . . .	\$472,135.16	<sup>1</sup> \$368,150.00	—	—	\$103,985.16	—
Arlington . . .	236,792.70	199,000.00	\$10,000.00	\$2,500.00	25,292.70	—
Watertown . . .	289,617.21	243,000.00	10,000.00	—	36,617.21	—
Framingham . . .	189,400.00	174,400.00	15,000.00	—	—	—
Belmont . . .	199,762.52	173,000.00	7,000.00	872.67	18,889.85	—
Methuen . . .	95,940.00	95,940.00	—	—	—	—
Weymouth . . .	131,389.55	95,500.00	—	—	35,889.55	—
Winthrop . . .	106,688.53	94,500.00	—	—	12,188.53	—
West Springfield . . .	113,000.00	113,000.00	—	—	—	—
Milton . . .	129,857.87	107,000.00	—	—	22,857.87	—
Wakefield . . .	135,331.06	128,000.00	4,000.00	—	3,331.06	—
Braintree . . .	121,506.66	95,000.00	—	—	26,506.66	—
Greenfield . . .	60,000.00	60,000.00	—	—	—	—
Dedham . . .	89,771.64	79,775.00	—	—	9,996.64	—
Norwood . . .	184,998.58	151,900.00	—	—	33,098.58	—
Milford . . .	43,500.79	36,642.59	—	—	—	\$6,858.20
Saugus . . .	64,342.34	34,500.00	—	—	613.61	29,228.73
Southbridge . . .	21,250.00	21,250.00	—	—	—	—
Natick . . .	87,290.50	78,690.50	3,600.00	5,000.00	—	—
Plymouth . . .	49,166.66	49,166.66	—	—	—	—

<sup>1</sup> Serial loans amounting to \$875 were paid from offsets to outlays.

TABLE VI.—*Method of Meeting Debt Requirements from Taxation—1933—*  
Concluded.

Towns (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Webster . . . . .	\$65,000.00	\$65,000.00	—	—	—	—
Danvers . . . . .	51,112.54	46,700.00	—	\$4,412.54	—	—
Clinton . . . . .	3,500.00	3,500.00	—	—	—	—
Winchester . . . . .	110,775.64	102,000.00	\$4,000.00	—	\$4,775.64	—
Adams . . . . .	65,500.00	65,500.00	—	—	—	—
Amesbury . . . . .	39,724.53	37,750.00	—	—	—	\$1,974.53
Wellesley . . . . .	140,604.29	127,000.00	—	—	13,604.29	—
Easthampton . . . . .	16,000.00	16,000.00	—	—	—	—
Fairhaven . . . . .	29,600.82	28,455.00	—	—	—	1,145.82
Needham . . . . .	113,158.75	104,500.00	—	—	8,658.75	—
Athol . . . . .	44,000.00	44,000.00	—	—	—	—
Swampscott . . . . .	77,432.53	70,050.00	—	—	7,382.53	—
North Attleborough . . . . .	53,000.00	53,000.00	—	—	—	—
Stoneham . . . . .	78,292.76	66,000.00	5,000.00	—	7,292.76	—
Andover . . . . .	34,000.00	34,000.00	—	—	—	—
Reading . . . . .	81,646.51	77,000.00	3,000.00	—	1,646.51	—
Northbridge . . . . .	15,000.00	15,000.00	—	—	—	—
Palmer . . . . .	19,000.00	19,000.00	—	—	—	—
Lexington . . . . .	131,951.02	125,000.00	—	—	6,951.02	—
Bridgewater . . . . .	31,000.00	31,000.00	—	—	—	—
Ludlow . . . . .	17,000.00	17,000.00	—	—	—	—
Dartmouth . . . . .	48,625.00	48,625.00	—	—	—	—
Marblehead . . . . .	76,000.00	76,000.00	—	—	—	—
Middleborough . . . . .	17,000.00	17,000.00	—	—	—	—
Hudson . . . . .	54,100.00	53,100.00	1,000.00	—	—	—
Stoughton . . . . .	45,706.51	34,500.00	—	—	11,206.51	—
Montague . . . . .	24,000.00	24,000.00	—	—	—	—
Whitman . . . . .	18,000.00	18,000.00	—	—	—	—
Rockland . . . . .	17,000.00	17,000.00	—	—	—	—
Concord . . . . .	60,501.00	58,500.00	2,000.00	1.00	—	—
Ware . . . . .	11,050.00	11,050.00	—	—	—	—
Walpole . . . . .	86,335.08	68,000.00	—	—	18,335.08	—
Barnstable . . . . .	29,000.00	29,000.00	—	—	—	—
Maynard . . . . .	22,000.00	19,000.00	3,000.00	—	—	—
Agawam . . . . .	66,371.81	64,500.00	—	—	—	1,871.81
Grafton . . . . .	8,500.00	8,500.00	—	—	—	—
Franklin . . . . .	60,490.96	58,700.00	—	—	—	1,790.96
Chelmsford . . . . .	16,416.00	16,416.00	—	—	—	—
North Andover . . . . .	24,000.00	24,000.00	—	—	—	—
Millbury . . . . .	13,500.00	13,500.00	—	—	—	—
Dracut . . . . .	13,000.00	13,000.00	—	—	—	—
Shrewsbury . . . . .	59,100.00	59,100.00	—	—	—	—
South Hadley . . . . .	31,500.00	31,500.00	—	—	—	—
Hingham . . . . .	42,166.58	41,500.00	—	—	666.58	—
Randolph . . . . .	20,000.00	20,000.00	—	—	—	—
Westborough . . . . .	32,000.00	32,000.00	—	—	—	—
Mansfield . . . . .	24,300.00	20,500.00	—	3,800.00	—	—
Uxbridge . . . . .	18,000.00	18,000.00	—	—	—	—
Spencer . . . . .	13,500.00	13,500.00	—	—	—	—
Winchendon . . . . .	42,500.00	<sup>1</sup> 42,500.00	—	—	—	—
Auburn . . . . .	16,500.00	16,500.00	—	—	—	—
Great Barrington . . . . .	36,000.00	36,000.00	—	—	—	—
Amherst . . . . .	24,000.00	24,000.00	—	—	—	—
Billerica . . . . .	47,500.00	45,500.00	2,000.00	—	—	—
Abington . . . . .	10,000.00	10,000.00	—	—	—	—
Canton . . . . .	35,318.61	22,500.00	—	—	12,818.61	—
Wareham . . . . .	12,000.00	12,000.00	—	—	—	—
Ipswich . . . . .	46,160.63	46,160.63	—	—	—	—
Tewksbury . . . . .	4,400.00	4,400.00	—	—	—	—
Somerset . . . . .	36,750.00	36,750.00	—	—	—	—
Orange . . . . .	11,800.00	11,800.00	—	—	—	—
Foxborough . . . . .	29,000.00	29,000.00	—	—	—	—
Easton . . . . .	7,500.00	7,500.00	—	—	—	—
<b>83 Towns . . . . .</b>	<b>\$5,350,633.34</b>	<b>\$4,798,971.38</b>	<b>\$69,600.00</b>	<b>\$16,586.21</b>	<b>\$422,605.70</b>	<b>\$42,870.05</b>

<sup>1</sup> Serial loans amounting to \$7,000 were paid from sewer assessment surplus.





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## DIVISION C

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### CASH BALANCES

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TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1933					CASH AT END OF 1933						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$315,934.24	\$311,345.29	—	\$2,659.97	\$1,928.98	—	\$303,653.36	\$298,905.34	—	\$2,560.87	\$2,187.15	—
Arlington . . .	66,236.33	59,867.49	—	—	3,319.07	\$3,049.77	29,544.57	23,684.71	—	—	3,082.27	\$2,777.59
Watertown . . .	99,484.80	98,499.25	—	510.80	14.75	440.00	130,837.66	129,477.16	—	192.17	6.33	1,162.00
Framingham . . .	109,589.53	107,005.84	—	365.68	1,621.78	596.23	110,020.80	90,925.31	—	407.73	1,456.72	17,231.04
Belmont . . .	178,374.56	174,716.12	\$3,523.44	—	—	135.00	487,685.34	486,482.04	\$40.80	—	—	1,162.50
Medford . . .	64,517.17	64,517.17	—	—	—	—	156,852.41	156,852.41	—	—	—	—
Weymouth . . .	288,403.21	283,216.05	—	—	—	5,187.16	287,015.69	278,145.40	—	—	—	8,870.29
Wintthrop . . .	101,702.19	101,367.35	—	61.00	—	273.84	86,478.11	86,187.43	—	—	—	290.68
West Springfield . . .	110,774.54	109,267.27	285.75	—	1,181.52	40.00	194,253.88	192,717.53	714.01	—	782.34	40.00
Milton . . .	174,298.42	159,989.86	—	200.28	156.35	13,951.93	110,462.64	93,141.42	—	147.69	6,466.98	10,706.55
Wakefield . . .	125,251.76	95,930.43	—	—	425.00	28,896.33	67,665.52	37,196.15	—	—	425.00	30,044.37
Braintree . . .	134,519.84	131,701.79	—	—	2,818.05	—	86,171.10	82,392.42	—	—	3,778.68	—
Greenfield . . .	22,848.40	20,798.99	—	—	1,829.05	220.36	73,995.03	71,749.31	—	—	2,025.36	220.36
Dedham . . .	131,837.50	129,573.64	—	—	593.01	1,670.85	70,917.62	68,623.76	—	100.00	489.44	1,704.42
Norwood . . .	193,173.52	189,446.76	—	150.00	1,051.15	2,525.61	176,701.54	174,902.32	—	—	1,088.41	1,710.81
Milford . . .	121,767.18	121,148.18	—	140.00	273.72	205.28	47,748.78	47,243.27	—	10.00	220.23	275.28
Saugus . . .	41,810.29	41,241.55	—	—	84.75	483.99	55,211.69	54,969.76	—	75.00	142.00	24.93
Southbridge . . .	29,338.68	28,642.58	—	—	696.10	—	58,756.66	57,965.10	—	—	791.56	—
Natick . . .	96,564.74	96,564.74	—	—	—	—	68,135.06	68,135.06	—	—	—	—
Plymouth . . .	69,549.54	69,497.10	—	—	52.44	—	122,393.88	122,282.01	—	—	111.87	—
Webster . . .	48,541.72	41,132.12	—	—	3,046.49	4,363.11	36,367.56	26,648.02	—	—	3,744.17	5,975.37
Danvers . . .	20,680.88	20,040.62	—	50.26	—	590.00	1,047.44	257.44	—	—	790.00	—
Clinton . . .	75,070.98	70,903.71	—	98.73	3,474.85	593.69	152,444.18	149,354.85	—	118.73	2,567.11	403.49
Winchester . . .	42,093.51	41,678.17	—	—	415.34	—	56,223.95	54,988.99	—	—	234.96	1,000.00
Adams . . .	45,956.92	45,956.92	—	—	—	—	62,116.29	62,116.29	—	—	—	—
Amesbury . . .	74,044.16	74,044.16	—	—	—	—	117,633.35	117,633.35	—	—	—	—
Wellesley . . .	55,591.98	55,482.91	—	100.42	8.65	—	20,833.23	20,734.47	—	92.11	6.65	—
Easthampton . . .	41,736.14	41,143.83	—	—	592.31	—	49,170.27	48,717.74	—	—	452.53	—
Fairhaven . . .	131,485.22	130,547.21	—	—	489.64	448.37	131,950.49	130,715.84	—	—	418.93	815.72
Needham . . .	85,620.95	85,496.60	—	—	—	124.35	99,240.76	99,116.41	—	—	—	124.35
Attol . . .	125,993.18	125,594.53	—	—	393.90	4.75	69,258.38	68,979.11	—	—	—	28.25
Swanpecott . . .	15,970.64	15,261.47	—	—	—	709.17	45,695.15	43,340.88	—	—	251.02	2,354.26
North Andover . . .	2,093.27	1,724.67	—	—	—	368.60	75,828.75	75,218.59	—	.02	.04	610.10
Stoneham . . .	93,773.96	90,789.40	—	—	2,925.36	59.20	66,581.08	63,606.35	—	—	2,915.53	49.20
Andover . . .	54,572.28	47,130.96	—	—	100.35	7,340.97	50,233.35	42,701.84	—	—	—	7,531.61
Reading . . .	46,671.15	46,671.15	—	—	—	—	41,058.82	41,058.82	—	—	—	—
Northbridge . . .	65,981.64	65,981.64	—	—	—	—	62,190.11	62,190.11	—	—	—	—
Palmer . . .	115,150.33	114,639.72	—	269.09	—	241.52	184,113.75	183,752.33	—	37.58	—	323.84
Lexington . . .	48,001.65	47,852.84	—	—	73.20	75.61	32,451.97	32,263.33	—	—	113.03	75.61
Bridgewater . . .	34,661.68	34,661.68	—	—	—	—	96,961.17	96,961.17	—	—	—	—

P.D. 79.







## PART III

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### TOWNS UNDER 5,000 POPULATION



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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1933**

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
<b>REVENUE.</b>	<b>\$176,613.59</b>	<b>\$555,277.11</b>	<b>\$178,469.47</b>	<b>\$151,140.16</b>
<b>General</b>	<b>144,111.61</b>	<b>432,529.26</b>	<b>145,581.39</b>	<b>121,004.48</b>
Taxes . . . . .	127,215.99	409,487.69	136,448.15	106,907.51
Property, poll, and income	123,280.34	403,278.17	135,726.06	104,827.07
Corporation, bank, etc.	3,935.65	6,209.42	722.09	2,080.44
Licenses and permits	941.69	6,992.00	851.00	2,125.00
Fines and forfeits	15.35	495.00	111.15	125.00
Grants and gifts	15,938.58	15,554.67	8,171.09	11,846.97
For expenses	15,938.58	15,554.67	8,171.09	11,846.97
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>32,501.98</b>	<b>122,747.85</b>	<b>32,888.08</b>	<b>30,135.68</b>
Special assessments	—	—	—	626.71
To meet expenses	—	—	—	626.71
To meet outlays	—	—	—	—
Privileges	4,739.97	14,199.21	6,030.66	2,425.12
Departmental	12,261.92	23,353.37	22,962.65	25,296.90
General government	57.38	994.66	37.40	—
Protection of persons and property	48.82	698.09	76.43	—
Health and sanitation	—	710.56	—	90.00
Highways	5,265.26	37.10	30.00	998.80
Charities	3,742.31	15,900.40	22,515.27	15,665.81
Soldiers' benefits	120.00	607.00	187.50	174.25
Schools	2,899.15	2,335.17	—	8,368.04
Libraries	—	176.04	9.05	—
Recreation	—	1,894.35	—	—
Unclassified	129.00	—	107.00	—
Public service enterprises	11,322.92	78,631.47	—	—
Electric light	—	—	—	—
Water	11,322.92	78,631.47	—	—
All other	—	—	—	—
Cemeteries	2,143.15	1,537.24	23.00	—
Interest	2,034.02	5,026.66	3,871.77	1,786.95
On sinking funds	—	—	—	—
On trust and investment funds	120.40	1,184.01	401.58	—
All other	1,913.62	3,842.55	3,470.19	1,786.95
<b>NON-REVENUE.</b>	<b>\$126,598.83</b>	<b>\$484,814.74</b>	<b>\$93,029.11</b>	<b>\$78,278.21</b>
<b>Offsets to outlays</b>	<b>6,865.93</b>	<b>888.85</b>	<b>—</b>	<b>7,405.76</b>
Departmental	6,865.93	55.00	—	7,405.76
Public service enterprises	—	833.85	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>105,013.00</b>	<b>398,000.00</b>	<b>77,000.00</b>	<b>61,500.00</b>
Loans, general purposes	5,000.00	—	—	20,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	398,000.00	77,000.00	41,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	13.00	—	—	—
<b>Transfers</b>	<b>—</b>	<b>937.50</b>	<b>356.66</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	937.50	356.66	—
<b>Refunds</b>	<b>387.24</b>	<b>933.09</b>	<b>905.65</b>	<b>426.00</b>
<b>Agency, trust, and investment</b>	<b>14,332.66</b>	<b>84,055.30</b>	<b>14,766.80</b>	<b>8,946.45</b>
Taxes and licenses for State	6,020.00	27,332.97	7,668.00	4,327.65
Taxes for county	5,730.90	44,569.89	6,137.54	4,140.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,906.16	10,812.24	4.66	—
All other	675.60	1,340.20	966.60	478.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$183,479.52	\$556,165.96	\$178,469.47	\$158,545.92
Premiums	13.00	—	—	—
Municipal indebtedness	105,000.00	398,000.00	77,000.00	61,500.00
Transfers and refunds	387.24	1,870.59	1,262.31	426.00
Agency, trust, and investment	14,332.66	84,055.30	14,766.80	8,946.45
<b>Total receipts</b>	<b>\$303,212.42</b>	<b>\$1,040,091.85</b>	<b>\$271,498.58</b>	<b>\$229,418.37</b>
Balance on hand, including funds	17,764.50	106,234.85	1,296.12	427.78
<b>GRAND TOTAL</b>	<b>\$320,976.92</b>	<b>\$1,146,326.70</b>	<b>\$272,724.70</b>	<b>\$229,846.15</b>



## Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
<b>Maintenance</b>	<b>\$148,740.40</b>	<b>\$444,093.42</b>	<b>\$155,950.04</b>	<b>\$121,526.40</b>
<i>Departmental</i>	<i>142,957.87</i>	<i>407,063.76</i>	<i>155,950.04</i>	<i>121,526.40</i>
General government	8,039.33	24,571.52	6,816.92	7,831.32
Protection of persons and property	5,188.13	69,081.59	3,497.53	5,378.22
Health and sanitation	3,006.57	18,639.46	5,604.32	4,603.12
Highways	30,164.75	76,020.25	21,574.49	11,068.74
Charities	31,696.23	52,591.37	48,834.71	43,768.26
Soldiers' benefits	3,051.29	2,438.57	150.00	2,944.85
Schools	60,024.05	137,756.24	68,395.82	43,434.83
Libraries	500.00	4,855.61	787.34	931.42
Recreation	12.90	7,725.74	14.04	11.03
Pensions	—	—	—	—
Unclassified	1,274.62	13,388.41	274.87	1,554.61
<i>Public service enterprises</i>	<i>3,486.49</i>	<i>35,143.82</i>	—	—
Electric light	—	—	—	—
Water	3,486.49	35,143.82	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,296.04</i>	<i>1,880.84</i>	—	—
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>6,447.03</b>	<b>27,007.69</b>	<b>6,931.49</b>	<b>2,353.93</b>
<i>Loans, general purposes</i>	<i>6,220.78</i>	<i>21,351.44</i>	<i>6,931.49</i>	<i>2,353.93</i>
<i>Loans, public service enterprises</i>	<i>226.25</i>	<i>6,656.25</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>15,353.20</b>	<b>34,092.30</b>	<b>9,429.19</b>	<b>17,698.69</b>
<i>Departmental</i>	<i>13,953.20</i>	<i>11,760.55</i>	<i>9,429.19</i>	<i>17,698.69</i>
General government	—	—	875.00	—
Protection of persons and property	6,000.00	4,467.26	—	—
Health and sanitation	—	1,306.21	—	1,800.00
Highways	7,770.74	2,934.97	6,601.55	15,898.69
Charities	—	—	—	—
Schools	182.46	836.72	1,952.64	—
Libraries	—	—	—	—
Recreation	—	116.49	—	—
Unclassified	—	2,098.90	—	—
<i>Public service enterprises</i>	<i>1,400.00</i>	<i>22,331.75</i>	—	—
Electric light	—	—	—	—
Water	1,400.00	22,331.75	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>119,000.00</b>	<b>484,000.00</b>	<b>72,000.00</b>	<b>70,300.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>74,000.00</i>	<i>10,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>410,000.00</i>	<i>62,000.00</i>	<i>61,300.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>937.50</b>	<b>356.66</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	937.50	356.66	—
<b>Refunds</b>	<b>387.24</b>	<b>933.09</b>	<b>905.65</b>	<b>426.00</b>
<b>Agency, trust, and investment</b>	<b>14,453.06</b>	<b>84,278.01</b>	<b>14,811.72</b>	<b>8,946.45</b>
<i>Taxes and licenses for State</i>	<i>6,020.00</i>	<i>27,332.97</i>	<i>7,668.00</i>	<i>4,327.65</i>
<i>Taxes for county</i>	<i>5,730.90</i>	<i>44,569.89</i>	<i>6,137.54</i>	<i>4,140.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,026.56</i>	<i>11,013.75</i>	<i>49.58</i>	—
<i>All other</i>	<i>675.60</i>	<i>1,361.40</i>	<i>956.60</i>	<i>478.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$155,187.43	\$471,101.11	\$162,881.53	\$123,880.33
Permanent debt (except from sinking funds)	14,000.00	74,000.00	10,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,353.20	34,092.30	9,429.19	17,698.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	410,000.00	62,000.00	61,300.00
Transfers (except to sinking funds) and refunds	387.24	1,870.59	1,262.31	426.00
Agency, trust, and investment	14,453.06	84,278.01	14,811.72	8,946.45
<b>Total payments</b>	<b>\$304,380.93</b>	<b>\$1,075,342.01</b>	<b>\$260,384.75</b>	<b>\$221,251.47</b>
Balance on hand, including funds	16,595.99	70,984.69	12,339.95	8,594.68
<b>GRAND TOTAL</b>	<b>\$320,976.92</b>	<b>\$1,146,326.70</b>	<b>\$272,724.70</b>	<b>\$229,846.15</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
<b>REVENUE.</b>	<b>\$206,604.45</b>	<b>\$357,162.95</b>	<b>\$183,849.01</b>	<b>\$174,791.64</b>
<b>General</b>	<b>176,578.56</b>	<b>296,046.43</b>	<b>166,701.71</b>	<b>146,123.23</b>
<i>Taxes</i>	<i>159,285.00</i>	<i>289,447.89</i>	<i>158,999.98</i>	<i>130,288.52</i>
Property, poll, and income	158,296.97	285,187.98	157,052.14	121,336.46
Corporation, bank, etc.	988.03	4,259.91	1,947.84	8,952.06
<i>Licenses and permits</i>	<i>813.50</i>	<i>873.50</i>	<i>1,329.09</i>	<i>2,599.14</i>
<i>Fines and forfeits</i>	<i>78.00</i>	<i>180.00</i>	<i>197.00</i>	<i>180.00</i>
<i>Grants and gifts</i>	<i>16,402.06</i>	<i>5,545.04</i>	<i>6,175.64</i>	<i>13,055.57</i>
For expenses	16,402.06	5,545.04	6,175.64	13,055.57
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>30,025.89</b>	<b>61,116.52</b>	<b>17,147.30</b>	<b>28,668.41</b>
<i>Special assessments</i>	<i>82.19</i>	<i>2,225.22</i>	—	<i>427.61</i>
To meet expenses	82.19	—	—	427.61
To meet outlays	—	2,225.22	—	—
<i>Privileges</i>	<i>4,014.75</i>	<i>14,867.34</i>	<i>6,334.45</i>	<i>3,691.68</i>
<i>Departmental</i>	<i>19,420.40</i>	<i>10,548.79</i>	<i>5,051.14</i>	<i>11,017.70</i>
General government	43.85	1,117.95	.35	20.00
Protection of persons and property	53.03	109.96	195.53	30.99
Health and sanitation	57.00	1,775.29	927.10	167.71
Highways	998.12	250.51	21.00	1,154.99
Charities	17,220.13	2,348.91	3,437.35	8,244.77
Soldiers' benefits	252.00	—	153.00	918.53
Schools	796.27	418.94	316.81	436.25
Libraries	—	.60	—	44.46
Recreation	—	4,176.63	—	—
Unclassified	—	350.00	—	—
<i>Public service enterprises</i>	—	<i>27,514.36</i>	<i>138.81</i>	<i>11,329.38</i>
Electric light	—	—	—	—
Water	—	27,514.36	—	11,329.38
All other	—	—	138.81	—
<i>Cemeteries</i>	—	—	<i>944.00</i>	<i>444.81</i>
<i>Interest</i>	<i>6,508.55</i>	<i>5,960.81</i>	<i>4,678.90</i>	<i>1,757.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,115.81	279.10	—	33.30
All other	5,392.74	5,681.71	4,678.90	1,723.93
<b>NON-REVENUE.</b>	<b>\$192,024.70</b>	<b>\$294,339.99</b>	<b>\$195,809.71</b>	<b>\$69,378.18</b>
<b>Offsets to outlays</b>	<b>31,291.29</b>	<b>16,111.10</b>	—	<b>5,964.77</b>
<i>Departmental</i>	<i>31,291.29</i>	<i>14,368.32</i>	—	<i>5,964.77</i>
<i>Public service enterprises</i>	—	<i>1,742.78</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>145,619.42</b>	<b>235,005.00</b>	<b>175,000.00</b>	<b>50,000.00</b>
<i>Loans, general purposes</i>	<i>23,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>122,619.42</i>	<i>235,000.00</i>	<i>175,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>5.00</i>	—	—
<b>Transfers</b>	<b>986.61</b>	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	986.61	—	—	—
<b>Refunds</b>	<b>623.41</b>	<b>1,300.22</b>	<b>941.37</b>	<b>675.65</b>
<b>Agency, trust, and investment</b>	<b>13,503.97</b>	<b>41,923.67</b>	<b>19,868.34</b>	<b>12,737.76</b>
<i>Taxes and licenses for State</i>	<i>6,279.00</i>	<i>16,052.00</i>	<i>8,822.00</i>	<i>5,994.00</i>
<i>Taxes for county</i>	<i>5,899.00</i>	<i>16,878.16</i>	<i>7,261.31</i>	<i>5,689.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>494.97</i>	<i>8,042.91</i>	<i>2,425.03</i>	<i>557.76</i>
<i>All other</i>	<i>831.00</i>	<i>950.60</i>	<i>1,360.00</i>	<i>597.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$237,895.74	\$373,274.05	\$183,849.01	\$180,756.41
Premiums	—	5.00	—	—
Municipal indebtedness	145,619.42	235,000.00	175,000.00	50,000.00
Transfers and refunds	1,610.02	1,300.22	941.37	675.65
Agency, trust, and investment	13,503.97	41,923.67	19,868.34	12,737.76
<b>Total receipts</b>	<b>\$398,629.15</b>	<b>\$651,502.94</b>	<b>\$379,658.72</b>	<b>\$244,169.82</b>
<i>Balance on hand, including funds</i>	<i>160.89</i>	<i>56,177.78</i>	<i>37,961.91</i>	<i>18,339.21</i>
<b>GRAND TOTAL</b>	<b>\$398,790.04</b>	<b>\$707,680.72</b>	<b>\$417,620.63</b>	<b>\$262,509.03</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
<b>Maintenance</b>	<b>\$162,204.13</b>	<b>\$246,480.59</b>	<b>\$151,179.26</b>	<b>\$150,565.83</b>
<i>Departmental</i>	<i>162,193.51</i>	<i>235,018.69</i>	<i>149,210.59</i>	<i>143,831.65</i>
General government	7,482.73	16,655.04	12,777.96	7,060.58
Protection of persons and property	7,264.97	20,890.88	11,628.34	7,897.25
Health and sanitation	3,896.73	21,011.39	9,437.97	8,949.57
Highways	22,274.23	28,489.91	23,893.28	28,961.19
Charities	57,680.33	6,369.68	22,820.15	21,275.47
Soldiers' benefits	8,194.60	202.00	2,496.60	5,233.78
Schools	50,574.56	120,461.02	63,202.53	62,226.53
Libraries	2,236.17	4,842.50	543.84	1,237.95
Recreation	39.05	11,190.87	14.77	11.60
Pensions	—	—	—	—
Unclassified	2,550.14	4,905.40	2,395.15	977.73
<i>Public service enterprises</i>	<i>—</i>	<i>11,337.76</i>	<i>133.45</i>	<i>5,953.64</i>
Electric light	—	—	—	—
Water	—	11,337.76	—	5,953.64
All other	—	—	133.45	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,835.22</i>	<i>780.54</i>
<i>Administration of trust funds</i>	<i>10.62</i>	<i>124.14</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,227.31</b>	<b>20,620.86</b>	<b>5,968.93</b>	<b>5,568.04</b>
<i>Loans, general purposes</i>	<i>7,227.31</i>	<i>20,472.11</i>	<i>5,968.93</i>	<i>4,638.04</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>148.75</i>	<i>—</i>	<i>930.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>11,072.05</b>	<b>61,488.82</b>	<b>992.35</b>	<b>18,512.84</b>
<i>Departmental</i>	<i>11,072.05</i>	<i>57,986.23</i>	<i>992.35</i>	<i>18,512.84</i>
General government	614.96	2,552.16	—	—
Protection of persons and property	743.05	—	—	—
Health and sanitation	1,440.00	1,489.90	—	1,680.00
Highways	8,274.04	51,873.08	992.35	9,384.63
Charities	—	—	—	—
Schools	—	1,904.09	—	854.81
Libraries	—	—	—	—
Recreation	—	167.00	—	—
Unclassified	—	—	—	6,593.40
<i>Public service enterprises</i>	<i>—</i>	<i>3,502.59</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,502.59	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>139,044.95</b>	<b>278,000.00</b>	<b>196,060.00</b>	<b>53,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,875.00</i>	<i>88,000.00</i>	<i>6,060.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>119,869.42</i>	<i>240,000.00</i>	<i>190,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>2,300.63</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>986.61</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>986.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>623.41</b>	<b>1,300.22</b>	<b>941.37</b>	<b>675.65</b>
<b>Agency, trust, and investment</b>	<b>14,159.14</b>	<b>42,077.32</b>	<b>19,883.34</b>	<b>12,793.01</b>
<i>Taxes and licenses for State</i>	<i>6,279.00</i>	<i>16,052.00</i>	<i>8,822.00</i>	<i>5,994.00</i>
<i>Taxes for county</i>	<i>5,899.00</i>	<i>16,878.16</i>	<i>7,261.31</i>	<i>5,589.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,150.14</i>	<i>8,230.16</i>	<i>2,440.03</i>	<i>614.81</i>
<i>All other</i>	<i>831.00</i>	<i>917.00</i>	<i>1,360.00</i>	<i>595.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$169,431.44	\$267,101.45	\$157,148.19	\$156,133.87
Permanent debt (except from sinking funds)	16,875.00	38,000.00	6,060.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,072.05	61,488.82	992.35	18,512.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	122,169.95	240,000.00	190,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,610.02	1,300.22	941.37	675.65
Agency, trust, and investment	14,159.14	42,077.32	19,883.34	12,793.01
<b>Total payments</b>	<b>\$335,317.60</b>	<b>\$649,967.81</b>	<b>\$375,025.25</b>	<b>\$241,115.37</b>
Balance on hand, including funds	63,472.44	57,712.91	42,595.38	21,393.66
<b>GRAND TOTAL</b>	<b>\$398,790.04</b>	<b>\$707,680.72</b>	<b>\$417,620.63</b>	<b>\$262,509.03</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
<b>REVENUE.</b>	<b>\$211,261.45</b>	<b>\$202,478.75</b>	<b>\$139,346.97</b>	<b>\$139,508.33</b>
<b>General</b>	<b>176,986.64</b>	<b>133,410.74</b>	<b>115,350.71</b>	<b>115,514.22</b>
<i>Taxes</i>	<i>165,827.32</i>	<i>119,324.84</i>	<i>102,165.00</i>	<i>103,828.33</i>
Property, poll, and income	152,941.02	115,748.76	99,528.22	102,620.47
Corporation, bank, etc.	12,886.30	3,576.08	2,636.78	1,207.86
<i>Licenses and permits</i>	<i>265.60</i>	<i>937.80</i>	<i>833.78</i>	<i>822.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>67.30</i>	<i>85.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>10,893.82</i>	<i>13,090.60</i>	<i>12,266.93</i>	<i>10,833.89</i>
For expenses	10,893.82	13,090.60	12,266.93	10,833.89
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>34,274.81</b>	<b>69,068.01</b>	<b>23,996.26</b>	<b>23,994.11</b>
<i>Special assessments</i>	<i>25.00</i>	<i>—</i>	<i>343.63</i>	<i>24.00</i>
To meet expenses	25.00	—	343.63	24.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,524.00</i>	<i>4,046.14</i>	<i>2,988.57</i>	<i>4,383.35</i>
<i>Departmental</i>	<i>21,728.91</i>	<i>27,825.73</i>	<i>15,714.54</i>	<i>7,990.93</i>
General government	126.00	—	160.21	635.99
Protection of persons and property	39.17	55.41	45.73	92.56
Health and sanitation	—	—	511.44	185.71
Highways	5.06	1,999.46	—	2,077.68
Charities	15,054.49	23,223.21	14,662.99	4,560.34
Soldiers' benefits	320.00	939.34	—	—
Schools	5,609.22	1,533.50	280.43	356.04
Libraries	334.97	64.61	53.74	81.61
Recreation	—	—	—	—
Unclassified	240.00	10.20	—	1.00
<i>Public service enterprises</i>	<i>—</i>	<i>30,493.09</i>	<i>—</i>	<i>8,257.97</i>
Electric light	—	30,493.09	—	—
Water	—	—	—	8,257.97
All other	—	—	—	—
<i>Cemeteries</i>	<i>744.83</i>	<i>1,445.24</i>	<i>229.76</i>	<i>1,407.99</i>
<i>Interest</i>	<i>6,252.07</i>	<i>5,257.81</i>	<i>4,739.76</i>	<i>1,929.87</i>
On sinking funds	—	—	—	—
On trust and investment funds	5,024.10	1,775.76	1,409.59	523.79
All other	1,227.97	3,482.05	3,330.17	1,406.08
<b>NON-REVENUE.</b>	<b>\$183,139.90</b>	<b>\$106,524.59</b>	<b>\$66,391.94</b>	<b>\$119,089.34</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>7,634.51</b>	<b>300.00</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>7,634.51</i>	<i>300.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>155,000.00</b>	<b>70,000.00</b>	<b>39,208.55</b>	<b>108,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>34,500.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>70,000.00</i>	<i>—</i>	<i>108,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>4,708.55</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,047.70</b>	<b>76.00</b>	<b>5,416.27</b>	<b>384.66</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,047.70	76.00	5,416.27	384.66
<b>Refunds</b>	<b>263.24</b>	<b>334.79</b>	<b>468.49</b>	<b>748.35</b>
<b>Agency, trust, and investment</b>	<b>24,828.96</b>	<b>28,479.29</b>	<b>20,998.63</b>	<b>9,956.33</b>
<i>Taxes and licenses for State</i>	<i>9,611.00</i>	<i>5,851.00</i>	<i>5,856.07</i>	<i>4,539.00</i>
<i>Taxes for county</i>	<i>14,749.96</i>	<i>5,382.00</i>	<i>4,581.64</i>	<i>2,311.64</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>15,842.53</i>	<i>4,552.63</i>	<i>2,511.49</i>
All other	468.00	1,403.76	6,008.49	594.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$211,261.45	\$210,113.26	\$139,646.97	\$139,508.33
Premiums	—	—	—	—
Municipal indebtedness	155,000.00	70,000.00	39,208.55	108,000.00
Transfers and refunds	3,310.94	410.79	5,884.76	1,133.01
Agency, trust, and investment	24,828.96	28,479.29	20,998.63	9,956.33
<b>Total receipts</b>	<b>\$394,401.35</b>	<b>\$309,003.34</b>	<b>\$205,738.91</b>	<b>\$258,597.67</b>
<i>Balance on hand, including funds</i>	<i>11,008.61</i>	<i>49,542.76</i>	<i>51,360.17</i>	<i>12,346.39</i>
<b>GRAND TOTAL</b>	<b>\$405,409.96</b>	<b>\$358,546.10</b>	<b>\$257,099.08</b>	<b>\$270,944.06</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
<b>Maintenance</b>	<b>\$196,195.28</b>	<b>\$165,434.33</b>	<b>\$121,960.66</b>	<b>\$101,572.53</b>
<i>Departmental</i>	193,755.00	142,826.95	121,708.64	92,977.44
General government	12,253.40	6,894.11	8,385.23	7,878.11
Protection of persons and property	5,575.25	5,491.32	6,620.27	6,778.75
Health and sanitation	3,162.62	2,913.54	6,078.90	2,641.50
Highways	21,238.20	24,951.10	5,705.35	22,296.27
Charities	66,449.89	46,909.47	31,360.60	15,275.82
Soldiers' benefits	8,008.23	6,110.41	3,517.87	1,259.74
Schools	67,115.56	45,631.40	57,741.67	30,359.38
Libraries	4,066.82	2,452.29	1,808.39	2,123.09
Recreation	1,695.41	11.28	68.53	87.37
Pensions	1,958.00	—	—	—
Unclassified	2,231.62	1,462.03	419.83	4,277.41
<i>Public service enterprises</i>	—	20,310.13	—	6,192.18
Electric light	—	20,310.13	—	—
Water	—	—	—	6,192.18
All other	—	—	—	—
<i>Cemeteries</i>	2,440.28	2,297.25	254.02	2,402.91
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>8,942.83</b>	<b>6,829.37</b>	<b>5,563.44</b>	<b>13,013.49</b>
<i>Loans, general purposes</i>	8,942.83	6,829.37	6,663.44	5,994.74
<i>Loans, public service enterprises</i>	—	—	—	7,018.75
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>1,478.40</b>	<b>14,807.53</b>	<b>6,864.38</b>	<b>2,078.60</b>
<i>Departmental</i>	1,478.40	10,382.43	6,864.38	1,687.99
General government	—	—	—	—
Protection of persons and property	—	—	6,345.15	825.00
Health and sanitation	—	—	—	230.24
Highways	1,478.40	9,182.43	—	299.25
Charities	—	—	—	—
Schools	—	1,200.00	75.23	333.50
Libraries	—	—	444.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	4,425.10	—	390.61
Electric light	—	4,425.10	—	—
Water	—	—	—	390.61
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>161,000.00</b>	<b>84,000.00</b>	<b>94,721.34</b>	<b>113,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	11,000.00	9,000.00	4,721.34	20,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	150,000.00	75,000.00	90,000.00	93,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>3,047.70</b>	<b>76.00</b>	<b>5,416.27</b>	<b>384.66</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	3,047.70	76.00	5,416.27	384.66
<b>Refunds</b>	<b>263.24</b>	<b>334.79</b>	<b>468.49</b>	<b>748.35</b>
<b>Agency, trust, and investment</b>	<b>24,756.96</b>	<b>28,663.70</b>	<b>19,850.23</b>	<b>9,865.46</b>
<i>Taxes and licenses for State</i>	9,611.00	5,851.00	5,856.07	4,539.00
<i>Taxes for county</i>	14,749.96	5,382.00	4,581.54	2,311.64
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	16,026.94	3,360.10	2,420.62
<i>All other</i>	396.00	1,403.76	6,062.52	594.20
<b>RECAPITULATION.</b>				
Maintenance and interest	\$205,138.11	\$172,263.70	\$127,524.10	\$114,586.02
Permanent debt (except from sinking funds)	11,000.00	9,000.00	4,721.34	20,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,478.40	14,807.53	6,864.38	2,078.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	75,000.00	90,000.00	93,000.00
Transfers (except to sinking funds) and refunds	3,310.94	410.79	5,884.76	1,133.01
Agency, trust, and investment	24,756.96	28,663.70	19,850.23	9,865.46
<b>Total payments</b>	<b>\$395,684.41</b>	<b>\$300,145.72</b>	<b>\$254,844.81</b>	<b>\$240,663.09</b>
Balance on hand, including funds	9,725.55	68,400.38	2,254.27	30,280.97
<b>GRAND TOTAL</b>	<b>\$405,409.96</b>	<b>\$358,546.10</b>	<b>\$257,099.08</b>	<b>\$270,944.06</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
<b>REVENUE.</b>	<b>\$187,933.65</b>	<b>\$196,201.55</b>	<b>\$171,818.93</b>	<b>\$158,123.39</b>
<b>General</b>	<b>164,841.39</b>	<b>159,220.11</b>	<b>142,796.97</b>	<b>113,782.66</b>
Taxes	158,760.60	151,958.82	126,249.57	103,067.25
Property, poll, and income	150,854.65	151,366.18	122,779.28	101,568.03
Corporation, bank, etc.	7,911.95	592.64	3,470.29	1,499.22
Licenses and permits	1,309.24	2,065.00	1,919.14	1,020.00
Fines and forfeits	359.25	10.00	105.00	317.50
Grants and gifts	4,408.30	5,183.64	14,523.26	9,377.91
For expenses	4,408.30	5,183.64	14,523.26	9,377.91
For outlays	—	—	—	—
All other	—	2.65	—	—
<b>Commercial</b>	<b>23,092.26</b>	<b>36,981.44</b>	<b>29,021.96</b>	<b>44,340.73</b>
Special assessments	—	—	102.71	—
To meet expenses	—	—	—	—
To meet outlays	—	—	102.71	—
Privileges	5,579.56	3,772.52	4,465.00	5,406.02
Departmental	12,376.99	10,464.63	17,468.43	14,258.09
General government	1,150.00	—	594.74	233.00
Protection of persons and property	44.02	83.25	123.80	25.45
Health and sanitation	27.00	—	—	200.40
Highways	243.41	2,080.19	3,526.46	25.00
Charities	4,430.23	6,373.08	12,075.93	8,993.15
Soldiers' benefits	655.00	926.00	492.50	398.00
Schools	5,712.50	609.00	—	4,327.54
Libraries	—	73.81	55.00	51.55
Recreation	113.80	54.00	—	—
Unclassified	1.03	252.90	—	4.00
Public service enterprises	—	15,794.76	—	—
Electric light	—	—	—	—
Water	—	15,794.76	—	—
All other	—	—	—	—
Cemeteries	993.55	843.33	1,746.82	172.00
Interest	4,142.16	6,116.20	5,239.00	24,504.62
On sinking funds	—	—	—	—
On trust and investment funds	—	494.16	1,064.31	22,163.10
All other	4,142.16	5,622.04	4,174.69	2,341.52
<b>NON-REVENUE.</b>	<b>\$215,532.87</b>	<b>\$401,307.04</b>	<b>\$153,554.37</b>	<b>\$95,545.61</b>
<b>Offsets to outlays</b>	<b>8,476.00</b>	<b>6,097.88</b>	<b>2,271.58</b>	<b>90.00</b>
Departmental	8,476.00	4,806.73	2,271.58	90.00
Public service enterprises	—	1,291.15	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>185,000.00</b>	<b>379,000.00</b>	<b>119,500.00</b>	<b>75,800.00</b>
Loans, general purposes	—	15,000.00	15,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	185,000.00	364,000.00	104,500.00	75,800.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>825.89</b>	<b>1,727.80</b>	<b>3,122.70</b>
From sinking funds	—	—	—	—
All other	—	825.89	1,727.80	3,122.70
<b>Refunds</b>	<b>479.59</b>	<b>157.62</b>	<b>1,151.20</b>	<b>283.91</b>
<b>Agency, trust, and investment</b>	<b>21,577.28</b>	<b>15,225.65</b>	<b>28,903.79</b>	<b>16,249.00</b>
Taxes and licenses for State	7,949.46	6,869.00	5,726.10	7,115.00
Taxes for county	12,053.73	5,602.96	5,279.00	5,618.87
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,245.89	1,698.09	16,912.89	2,516.13
All other	328.20	1,055.60	985.80	999.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$196,409.65	\$202,299.43	\$174,090.51	\$158,213.39
Premiums	—	—	—	—
Municipal indebtedness	185,000.00	379,000.00	119,500.00	75,800.00
Transfers and refunds	479.59	983.51	2,879.00	3,406.61
Agency, trust, and investment	21,577.28	15,225.65	28,903.79	16,249.00
<b>Total receipts</b>	<b>\$403,466.52</b>	<b>\$597,508.59</b>	<b>\$325,373.30</b>	<b>\$253,669.00</b>
Balance on hand, including funds	7,208.76	60,511.06	8,181.63	13,693.06
<b>GRAND TOTAL</b>	<b>\$410,675.28</b>	<b>\$658,019.65</b>	<b>\$333,554.93</b>	<b>\$267,362.06</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
<b>Maintenance</b>	<b>\$148,403.74</b>	<b>\$153,007.95</b>	<b>\$147,347.56</b>	<b>\$144,183.73</b>
<i>Departmental</i>	<i>148,940.19</i>	<i>141,084.41</i>	<i>146,065.17</i>	<i>143,414.78</i>
General government	9,126.35	10,530.32	6,621.57	7,638.39
Protection of persons and property	9,707.34	18,471.77	8,455.17	7,257.64
Health and sanitation	4,644.51	4,715.44	3,928.53	5,362.48
Highways	21,660.09	24,769.34	20,154.51	35,146.99
Charities	33,609.00	13,309.18	41,977.59	24,468.46
Soldiers' benefits	4,813.06	4,166.48	6,687.66	1,413.57
Schools	57,594.35	62,367.41	53,416.30	59,133.74
Libraries	2,251.16	782.66	1,489.79	1,997.95
Recreation	703.10	702.86	400.04	12.09
Pensions	—	300.00	—	—
Unclassified	1,831.23	938.95	2,934.01	983.47
<i>Public service enterprises</i>	<i>—</i>	<i>9,011.03</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,011.03	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,463.55</i>	<i>2,912.51</i>	<i>1,282.39</i>	<i>749.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>19.65</i>
<b>Interest</b>	<b>7,431.69</b>	<b>21,263.68</b>	<b>7,030.33</b>	<b>4,878.80</b>
<i>Loans, general purposes</i>	<i>7,431.69</i>	<i>9,294.93</i>	<i>7,030.33</i>	<i>4,878.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>11,968.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>20,100.59</b>	<b>15,109.78</b>	<b>5,561.48</b>	<b>4,646.87</b>
<i>Departmental</i>	<i>20,100.59</i>	<i>8,091.03</i>	<i>5,561.48</i>	<i>4,646.87</i>
General government	270.06	612.82	—	—
Protection of persons and property	—	—	420.00	—
Health and sanitation	767.16	—	—	—
Highways	18,572.46	7,278.35	3,569.22	2,492.42
Charities	—	—	740.00	—
Schools	490.91	100.00	832.26	2,154.45
Libraries	—	—	—	—
Recreation	—	99.86	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,018.75</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,018.75	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>195,000.00</b>	<b>419,750.00</b>	<b>121,500.00</b>	<b>93,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>15,750.00</i>	<i>9,000.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>185,000.00</i>	<i>404,000.00</i>	<i>112,500.00</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>825.89</b>	<b>1,727.80</b>	<b>3,122.70</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>825.89</i>	<i>1,727.80</i>	<i>3,122.70</i>
<b>Refunds</b>	<b>479.59</b>	<b>157.62</b>	<b>1,151.20</b>	<b>283.91</b>
<b>Agency, trust, and investment</b>	<b>21,727.28</b>	<b>19,650.12</b>	<b>28,347.50</b>	<b>16,240.03</b>
<i>Taxes and licenses for State</i>	<i>7,949.46</i>	<i>6,869.00</i>	<i>5,726.10</i>	<i>7,115.00</i>
<i>Taxes for county</i>	<i>12,053.73</i>	<i>5,602.96</i>	<i>5,279.00</i>	<i>5,618.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,395.89</i>	<i>6,106.36</i>	<i>16,355.40</i>	<i>2,498.76</i>
<i>All other</i>	<i>328.20</i>	<i>1,071.80</i>	<i>987.00</i>	<i>1,007.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$155,835.43	\$174,271.63	\$154,377.89	\$149,062.53
Permanent debt (except from sinking funds)	10,000.00	15,750.00	9,000.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,100.59	15,109.78	5,561.48	4,646.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	185,000.00	404,000.00	112,500.00	85,000.00
Transfers (except to sinking funds) and refunds	479.59	983.51	2,879.00	3,406.61
Agency, trust, and investment	21,727.28	19,650.12	28,347.50	16,240.03
<b>Total payments</b>	<b>\$393,142.89</b>	<b>\$629,765.04</b>	<b>\$312,665.87</b>	<b>\$266,856.04</b>
<i>Balance on hand, including funds</i>	<i>17,532.39</i>	<i>28,254.61</i>	<i>20,889.06</i>	<i>506.02</i>
<b>GRAND TOTAL</b>	<b>\$410,675.28</b>	<b>\$658,019.65</b>	<b>\$333,554.93</b>	<b>\$267,362.06</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
<b>REVENUE.</b>	<b>\$208,456.63</b>	<b>\$221,928.63</b>	<b>\$196,344.95</b>	<b>\$145,129.21</b>
<b>General</b>	<b>182,519.55</b>	<b>135,908.76</b>	<b>159,837.33</b>	<b>116,556.56</b>
Taxes . . . . .	175,349.71	119,767.80	154,410.94	95,466.45
Property, poll, and income	172,642.12	117,176.78	151,555.64	91,716.02
Corporation, bank, etc.	2,707.59	2,580.52	2,855.30	3,750.43
Licenses and permits	856.00	1,645.60	2,138.00	1,329.00
Fines and forfeits	248.23	155.00	292.40	256.45
Grants and gifts	6,016.07	14,350.96	2,995.99	19,504.66
For expenses	6,016.07	14,350.96	2,995.99	19,504.66
For outlays	—	—	—	—
All other	51.54	—	—	—
<b>Commercial</b>	<b>25,937.08</b>	<b>86,019.87</b>	<b>36,507.62</b>	<b>28,572.65</b>
Special assessments	60.00	168.60	—	—
To meet expenses	60.00	168.50	—	—
To meet outlays	—	—	—	—
Privileges	8,408.90	4,497.60	5,433.00	3,011.29
Departmental	13,456.30	22,854.30	8,073.83	21,242.08
General government	10	483.00	1,145.48	322.77
Protection of persons and property	47.03	102.39	97.42	78.63
Health and sanitation	5.70	—	382.14	382.75
Highways	12.00	6,174.27	—	6,241.21
Charities	8,301.03	14,175.98	2,800.37	10,370.09
Soldiers' benefits	48.00	299.07	179.00	186.00
Schools	4,144.66	1,526.35	3,305.42	3,660.63
Libraries	116.78	93.24	164.00	—
Recreation	—	—	—	—
Unclassified	780.00	—	—	—
Public service enterprises	—	55,447.91	16,756.33	—
Electric light	—	38,911.79	—	—
Water	—	16,536.12	13,142.95	—
All other	—	—	3,613.38	—
Cemeteries	1,979.29	38.87	1,839.61	1,917.12
Interest	2,032.59	3,012.69	4,407.85	2,402.16
On sinking funds	—	—	—	—
On trust and investment funds	25.56	6.57	259.95	488.07
All other	2,007.03	3,006.12	4,147.90	1,914.09
<b>NON-REVENUE.</b>	<b>\$176,557.41</b>	<b>\$60,982.37</b>	<b>\$144,089.33</b>	<b>\$146,407.04</b>
<b>Offsets to outlays</b>	<b>3,018.21</b>	<b>7,349.90</b>	<b>—</b>	<b>1,888.90</b>
Departmental	3,018.21	6,538.40	—	1,888.90
Public service enterprises	—	811.50	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>142,914.97</b>	<b>40,000.00</b>	<b>120,000.00</b>	<b>127,500.00</b>
Loans, general purposes	15,000.00	—	—	17,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	125,000.00	40,000.00	120,000.00	110,000.00
Unpaid warrants or orders, current year	2,914.97	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,012.50</b>	<b>17.80</b>	<b>—</b>	<b>176.59</b>
From sinking funds	—	—	—	—
All other	1,012.50	17.80	—	176.59
<b>Refunds</b>	<b>2,053.53</b>	<b>341.52</b>	<b>754.43</b>	<b>4,003.48</b>
<b>Agency, trust, and investment</b>	<b>27,558.20</b>	<b>13,273.15</b>	<b>23,334.90</b>	<b>12,838.07</b>
Taxes and licenses for State	10,405.83	5,782.00	7,111.01	5,552.00
Taxes for county	16,018.77	5,382.00	10,309.77	5,175.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	300.00	856.35	5,513.92	1,560.20
All other	833.60	1,752.80	400.20	550.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$211,474.84	\$229,278.53	\$196,344.95	\$147,018.1
Premiums	—	—	—	—
Municipal indebtedness	142,914.97	40,000.00	120,000.00	127,500.0
Transfers and refunds	3,066.03	359.32	754.43	4,180.0
Agency, trust, and investment	27,558.20	13,273.15	23,334.90	12,838.0
<b>Total receipts</b>	<b>\$385,014.04</b>	<b>\$282,911.00</b>	<b>\$340,434.28</b>	<b>\$291,536.2</b>
Balance on hand, including funds	11,864.48	37,831.80	8,277.68	22,943.7
<b>GRAND TOTAL</b>	<b>\$396,878.52</b>	<b>\$320,742.80</b>	<b>\$348,711.96</b>	<b>\$314,479.9</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
<b>Maintenance</b>	<b>\$158,384.73</b>	<b>\$183,796.51</b>	<b>\$141,179.65</b>	<b>\$131,250.74</b>
<i>Departmental</i>	<i>155,204.81</i>	<i>146,772.94</i>	<i>122,747.83</i>	<i>129,152.79</i>
General government	10,323.56	8,100.66	11,981.12	7,423.66
Protection of persons and property	3,570.69	4,747.87	9,382.76	9,778.07
Health and sanitation	7,412.06	6,143.90	6,502.85	4,611.76
Highways	17,006.65	28,108.96	15,195.58	27,354.20
Charities	36,163.92	26,475.14	18,137.13	24,405.24
Soldiers' benefits	2,578.81	3,180.74	2,348.53	5,137.23
Schools	72,173.90	66,419.25	54,174.13	47,572.11
Libraries	2,966.66	2,385.32	1,426.12	1,655.80
Recreation	24.35	11.53	212.25	224.56
Pensions	—	—	—	—
Unclassified	2,984.21	1,199.57	3,387.36	990.16
<i>Public service enterprises</i>	<i>—</i>	<i>36,935.13</i>	<i>16,180.76</i>	<i>—</i>
Electric light	—	32,361.40	—	—
Water	—	4,573.73	14,181.63	—
All other	—	—	1,999.13	—
Cemeteries	5,179.92	88.44	2,251.06	2,097.95
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>4,669.23</b>	<b>7,157.49</b>	<b>7,753.64</b>	<b>5,799.08</b>
<i>Loans, general purposes</i>	<i>4,669.23</i>	<i>4,882.92</i>	<i>6,516.14</i>	<i>5,799.08</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,274.57</i>	<i>1,237.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>19,913.00</b>	<b>20,854.42</b>	<b>7,256.46</b>	<b>8,925.66</b>
<i>Departmental</i>	<i>19,567.80</i>	<i>14,868.53</i>	<i>7,028.96</i>	<i>8,925.66</i>
General government	210.53	—	—	—
Protection of persons and property	—	632.91	6,988.96	637.00
Health and sanitation	—	—	—	6,000.00
Highways	19,357.27	12,949.97	—	2,288.66
Charities	—	—	—	—
Schools	—	1,285.65	—	—
Libraries	—	—	40.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,985.89</i>	<i>227.50</i>	<i>—</i>
Electric light	—	5,025.23	—	—
Water	—	960.66	227.50	—
All other	—	—	—	—
Cemeteries	345.20	—	—	—
<b>Municipal indebtedness</b>	<b>148,000.00</b>	<b>71,500.00</b>	<b>157,000.00</b>	<b>140,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>25,000.00</i>	<i>26,500.00</i>	<i>16,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>45,000.00</i>	<i>141,000.00</i>	<i>135,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,012.50</b>	<b>17.80</b>	<b>—</b>	<b>176.59</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,012.50</i>	<i>17.80</i>	<i>—</i>	<i>176.59</i>
<b>Refunds</b>	<b>2,053.53</b>	<b>341.52</b>	<b>754.43</b>	<b>4,003.48</b>
<b>Agency, trust, and investment</b>	<b>27,996.26</b>	<b>13,190.03</b>	<b>23,343.81</b>	<b>12,774.55</b>
<i>Taxes and licenses for State</i>	<i>10,405.83</i>	<i>5,782.00</i>	<i>7,111.01</i>	<i>5,552.00</i>
<i>Taxes for county</i>	<i>16,018.77</i>	<i>5,382.00</i>	<i>10,309.77</i>	<i>5,176.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>738.06</i>	<i>159.12</i>	<i>5,522.83</i>	<i>1,496.76</i>
<i>All other</i>	<i>833.60</i>	<i>1,866.91</i>	<i>400.20</i>	<i>550.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$163,053.96	\$190,954.00	\$148,933.29	\$137,049.82
Permanent debt (except from sinking funds)	23,000.00	26,500.00	16,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,913.00	20,854.42	7,256.46	8,925.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	45,000.00	141,000.00	135,000.00
Transfers (except to sinking funds) and refunds	3,066.03	359.32	754.43	4,180.07
Agency, trust, and investment	27,996.26	13,190.03	23,343.81	12,774.55
<b>Total payments</b>	<b>\$362,029.25</b>	<b>\$296,857.77</b>	<b>\$337,287.99</b>	<b>\$302,930.10</b>
Balance on hand, including funds	34,849.27	23,885.03	11,423.97	11,549.85
<b>GRAND TOTAL</b>	<b>\$396,878.52</b>	<b>\$320,742.80</b>	<b>\$348,711.96</b>	<b>\$314,479.95</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
<b>REVENUE.</b>	<b>\$280,276.68</b>	<b>\$208,909.60</b>	<b>\$195,246.39</b>	<b>\$207,529.72</b>
<b>General</b>	<b>255,077.36</b>	<b>158,974.22</b>	<b>169,294.23</b>	<b>170,059.37</b>
Taxes	244,471.84	148,905.06	162,106.57	163,079.76
Property, poll, and income	238,979.19	146,231.51	140,032.78	138,005.09
Corporation, bank, etc.	5,492.65	2,673.55	12,073.79	25,074.87
Licenses and permits	2,155.50	1,082.90	777.00	1,006.00
Fines and forfeits	170.00	55.00	47.50	85.68
Grants and gifts	8,280.02	8,931.26	16,363.16	5,887.93
For expenses	8,280.02	8,931.26	16,363.16	5,887.93
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>25,199.32</b>	<b>49,935.38</b>	<b>25,952.16</b>	<b>37,470.35</b>
Special assessments	480.00	55.00	—	569.63
To meet expenses	—	55.00	—	569.63
To meet outlays	480.00	—	—	—
Privileges	8,050.89	4,219.02	4,821.04	6,050.08
Departmental	7,279.42	18,417.22	18,828.34	14,757.70
General government	48.59	316.46	267.50	87.00
Protection of persons and property	61.52	70.88	55.00	68.04
Health and sanitation	385.90	349.88	—	1.60
Highways	48.85	68.00	10,099.88	105.91
Charities	5,344.56	13,118.53	7,006.07	12,553.19
Soldiers' benefits	960.00	513.00	50.00	1,391.26
Schools	—	72.76	1,285.50	504.70
Libraries	—	257.66	40.52	46.00
Recreation	—	—	—	—
Unclassified	430.00	3,650.25	23.87	—
Public service enterprises	7,922.77	21,981.10	—	10,968.39
Electric light	—	—	—	—
Water	7,922.77	21,981.10	—	10,968.39
All other	—	—	—	—
Cemeteries	423.46	2,113.80	735.00	—
Interest	1,042.78	3,149.44	1,589.78	5,124.55
On sinking funds	—	—	—	—
On trust and investment funds	43.20	1,172.32	820.03	982.53
All other	999.58	1,977.12	749.75	4,142.02
<b>NON-REVENUE.</b>	<b>\$186,840.45</b>	<b>\$225,996.68</b>	<b>\$176,468.91</b>	<b>\$199,724.75</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>9,198.00</b>	<b>4,056.90</b>
Departmental	—	—	9,198.00	4,056.90
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>150,000.00</b>	<b>198,000.00</b>	<b>152,000.00</b>	<b>176,407.82</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	198,000.00	152,000.00	175,000.00
Unpaid warrants or orders, current year	—	—	—	1,407.82
Premiums	—	—	—	—
<b>Transfers</b>	<b>20.00</b>	<b>2,272.26</b>	<b>529.17</b>	<b>552.55</b>
From sinking funds	—	—	—	—
All other	20.00	2,272.26	529.17	552.55
<b>Refunds</b>	<b>1,183.22</b>	<b>412.56</b>	<b>898.84</b>	<b>404.55</b>
<b>Agency, trust, and investment</b>	<b>35,637.23</b>	<b>25,311.86</b>	<b>13,842.90</b>	<b>18,302.93</b>
Taxes and licenses for State	15,895.00	8,653.00	6,593.29	7,963.00
Taxes for county	17,319.10	6,770.33	5,602.96	9,260.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,815.93	9,448.73	1,056.85	431.53
All other	607.20	439.80	589.80	608.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$280,276.68	\$208,909.60	\$204,444.39	\$211,586.62
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	198,000.00	152,000.00	176,407.82
Transfers and refunds	1,203.22	2,684.82	1,428.01	957.10
Agency, trust, and investment	35,637.23	25,311.86	13,842.90	18,302.93
<b>Total receipts</b>	<b>\$467,117.13</b>	<b>\$434,906.28</b>	<b>\$371,715.30</b>	<b>\$407,254.47</b>
Balance on hand, including funds	46,890.61	30,385.74	26,614.67	1,868.14
<b>GRAND TOTAL</b>	<b>\$514,007.74</b>	<b>\$465,292.02</b>	<b>\$398,329.97</b>	<b>\$409,122.61</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
<b>Maintenance</b>	<b>\$237,259.68</b>	<b>\$186,671.08</b>	<b>\$174,058.65</b>	<b>\$166,972.39</b>
<i>Departmental</i>	<i>229,689.55</i>	<i>166,072.91</i>	<i>172,301.98</i>	<i>157,656.87</i>
General government	16,221.72	14,653.52	7,188.40	8,801.68
Protection of persons and property	38,754.89	18,537.74	9,897.40	9,453.54
Health and sanitation	24,671.77	6,347.43	4,268.01	10,267.05
Highways	40,909.41	20,154.64	43,493.07	19,051.68
Charities	33,525.45	48,264.45	28,467.90	40,726.81
Soldiers' benefits	4,992.00	3,123.10	4,339.21	3,198.72
Schools	58,940.16	48,970.63	68,390.40	53,430.50
Libraries	3,000.00	3,223.43	2,532.96	3,886.06
Recreation	471.66	2,023.96	610.74	412.75
Pensions	—	—	—	—
Unclassified	8,202.49	774.01	3,613.89	7,807.08
<i>Public service enterprises</i>	<i>7,146.67</i>	<i>17,019.27</i>	<i>—</i>	<i>9,936.52</i>
Electric light	—	—	—	—
Water	7,146.67	17,019.27	—	9,936.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>423.46</i>	<i>3,678.90</i>	<i>1,266.67</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>18,733.28</b>	<b>13,344.89</b>	<b>7,007.30</b>	<b>8,052.63</b>
<i>Loans, general purposes</i>	<i>16,778.28</i>	<i>11,449.89</i>	<i>7,007.30</i>	<i>6,335.75</i>
<i>Loans, public service enterprises</i>	<i>1,955.00</i>	<i>1,895.00</i>	<i>—</i>	<i>1,716.88</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>21,909.08</b>	<b>10,131.85</b>	<b>17,086.59</b>	<b>4,474.76</b>
<i>Departmental</i>	<i>17,713.49</i>	<i>2,745.65</i>	<i>17,086.59</i>	<i>4,474.76</i>
General government	—	—	—	500.00
Protection of persons and property	174.00	291.00	1,295.00	—
Health and sanitation	13,430.34	—	—	—
Highways	3,796.87	1,900.00	15,176.59	10.00
Charities	100.00	—	615.00	3,964.76
Schools	212.28	491.66	—	—
Libraries	—	—	—	—
Recreation	—	15.49	—	—
Unclassified	—	47.50	—	—
<i>Public service enterprises</i>	<i>4,195.59</i>	<i>7,386.20</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,195.59	7,386.20	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>177,500.00</b>	<b>211,000.00</b>	<b>160,500.00</b>	<b>210,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,500.00</i>	<i>28,000.00</i>	<i>8,500.00</i>	<i>22,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>183,000.00</i>	<i>152,000.00</i>	<i>188,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>20.00</b>	<b>2,272.26</b>	<b>529.17</b>	<b>552.55</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20.00</i>	<i>2,272.26</i>	<i>529.17</i>	<i>552.55</i>
<b>Refunds</b>	<b>1,183.22</b>	<b>412.56</b>	<b>898.84</b>	<b>404.55</b>
<b>Agency, trust, and investment</b>	<b>35,733.64</b>	<b>25,664.15</b>	<b>14,048.76</b>	<b>18,662.02</b>
<i>Taxes and licenses for State</i>	<i>15,895.00</i>	<i>8,653.00</i>	<i>6,593.29</i>	<i>7,953.00</i>
<i>Taxes for county</i>	<i>17,319.10</i>	<i>6,770.33</i>	<i>5,602.96</i>	<i>9,260.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,912.34</i>	<i>9,804.62</i>	<i>1,262.71</i>	<i>829.22</i>
<i>All other</i>	<i>607.20</i>	<i>436.20</i>	<i>589.80</i>	<i>619.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$255,992.96	\$200,015.97	\$181,065.95	\$175,025.02
Permanent debt (except from sinking funds)	27,500.00	28,000.00	8,500.00	22,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,909.08	10,131.85	17,086.59	4,474.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	183,000.00	152,000.00	188,000.00
Transfers (except to sinking funds) and refunds	1,203.22	2,684.82	1,428.01	957.10
Agency, trust, and investment	35,733.64	25,664.15	14,048.76	18,662.02
<b>Total payments</b>	<b>\$492,338.90</b>	<b>\$449,496.79</b>	<b>\$374,129.31</b>	<b>\$409,118.90</b>
Balance on hand, including funds	21,668.84	15,795.23	24,200.66	3.71
<b>GRAND TOTAL</b>	<b>\$514,007.74</b>	<b>\$465,292.02</b>	<b>\$398,329.97</b>	<b>\$409,122.61</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
<b>REVENUE.</b>	<b>\$144,730.71</b>	<b>\$156,446.76</b>	<b>\$143,677.61</b>	<b>\$218,977.19</b>
<b>General</b>	<b>121,242.23</b>	<b>129,852.82</b>	<b>112,082.58</b>	<b>181,543.59</b>
Taxes . . . . .	102,185.77	107,306.34	108,525.70	177,035.03
Property, poll, and income . . . . .	97,384.53	99,952.63	105,889.01	174,880.86
Corporation, bank, etc. . . . .	4,801.24	7,353.71	2,636.69	2,154.17
Licenses and permits . . . . .	2,235.00	1,334.50	387.80	869.50
Fines and forfeits . . . . .	299.70	77.01	17.98	448.70
Grants and gifts . . . . .	16,521.76	21,114.97	3,151.10	3,190.36
For expenses . . . . .	6,442.34	21,114.97	3,151.10	3,190.36
For outlays . . . . .	10,079.42	—	—	—
All other . . . . .	—	20.00	—	—
<b>Commercial</b>	<b>23,488.48</b>	<b>26,593.94</b>	<b>31,595.03</b>	<b>37,433.60</b>
Special assessments . . . . .	—	—	38.75	51.89
To meet expenses . . . . .	—	—	38.75	—
To meet outlays . . . . .	—	—	—	51.89
Privileges . . . . .	3,994.71	4,509.23	5,336.97	4,753.83
Departmental . . . . .	5,356.15	14,796.09	7,767.43	8,259.65
General government . . . . .	98.90	100.00	371.00	65.96
Protection of persons and property . . . . .	69.99	59.49	67.21	252.18
Health and sanitation . . . . .	669.45	—	—	240.53
Highways . . . . .	7.00	1,641.03	—	22.90
Charities . . . . .	4,103.42	10,990.60	5,615.53	6,446.03
Soldiers' benefits . . . . .	208.00	240.00	348.00	375.52
Schools . . . . .	108.70	1,750.16	1,258.50	606.58
Libraries . . . . .	84.95	—	107.19	249.95
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	5.74	14.81	—	—
Public service enterprises . . . . .	11,355.48	5,043.87	13,906.76	18,764.21
Electric light . . . . .	—	—	—	—
Water . . . . .	11,355.48	5,043.87	13,906.76	18,764.21
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	175.73	—	—
Interest . . . . .	2,782.14	2,069.02	4,545.12	5,604.02
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	238.95	748.92	1,655.58	874.23
All other . . . . .	2,543.19	1,320.10	2,889.54	4,729.79
<b>NON-REVENUE.</b>	<b>\$70,063.58</b>	<b>\$74,912.09</b>	<b>\$86,975.01</b>	<b>\$227,827.73</b>
<b>Offsets to outlays</b>	<b>6,400.00</b>	<b>9,680.88</b>	<b>—</b>	<b>257.35</b>
Departmental . . . . .	6,400.00	9,680.88	—	257.35
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>54,000.00</b>	<b>45,000.00</b>	<b>70,000.00</b>	<b>211,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	54,000.00	45,000.00	70,000.00	211,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>26.69</b>	<b>864.04</b>	<b>570.00</b>	<b>835.45</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	26.69	864.04	570.00	835.45
<b>Refunds</b>	<b>494.23</b>	<b>3,491.63</b>	<b>768.41</b>	<b>456.28</b>
<b>Agency, trust, and investment</b>	<b>9,142.66</b>	<b>15,875.54</b>	<b>15,636.60</b>	<b>15,278.65</b>
Taxes and licenses for State . . . . .	5,605.00	5,603.00	5,757.00	9,261.61
Taxes for county . . . . .	2,962.99	5,176.00	2,903.99	4,838.31
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	15.47	4,383.34	6,281.81	170.73
All other . . . . .	619.20	814.20	694.80	1,008.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$151,130.71	\$166,127.64	\$143,677.61	\$219,234.54
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	54,000.00	45,000.00	70,000.00	211,000.00
Transfers and refunds . . . . .	520.92	4,355.67	1,338.41	1,291.73
Agency, trust, and investment . . . . .	9,142.66	15,875.54	15,636.60	15,278.65
<b>Total receipts</b>	<b>\$214,794.29</b>	<b>\$231,358.85</b>	<b>\$230,652.62</b>	<b>\$446,804.92</b>
Balance on hand, including funds . . . . .	30.00	18,326.27	41,651.91	29,411.13
<b>GRAND TOTAL</b>	<b>\$214,824.29</b>	<b>\$249,685.12</b>	<b>\$272,304.53</b>	<b>\$476,216.05</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
<b>Maintenance</b>	<b>\$110,181.92</b>	<b>\$139,004.91</b>	<b>\$119,303.22</b>	<b>\$173,972.00</b>
<i>Departmental</i>	<i>102,802.51</i>	<i>137,663.22</i>	<i>109,035.24</i>	<i>164,477.89</i>
General government	5,253.33	6,836.38	9,012.80	11,307.21
Protection of persons and property	15,041.51	5,660.85	8,893.29	16,335.12
Health and sanitation	3,333.39	4,280.89	3,435.73	5,079.59
Highways	25,314.93	28,931.37	14,577.18	32,139.46
Charities	17,669.20	23,781.01	19,343.79	19,718.62
Soldiers' benefits	1,037.00	614.50	1,805.80	3,969.70
Schools	30,475.26	63,050.88	46,727.89	69,021.27
Libraries	1,365.39	1,887.17	1,552.87	2,814.28
Recreation	398.48	327.86	678.98	83.59
Pensions	—	—	—	—
Unclassified	2,914.02	2,287.31	3,006.91	4,009.05
<i>Public service enterprises</i>	<i>7,379.41</i>	<i>704.23</i>	<i>10,265.96</i>	<i>9,494.11</i>
Electric light	—	—	—	—
Water	7,379.41	675.28	10,265.96	9,494.11
All other	—	28.95	—	—
<i>Cemeteries</i>	<i>—</i>	<i>642.46</i>	<i>—</i>	<i>—</i>
Administration of trust funds	—	—	2.02	—
<b>Interest</b>	<b>3,782.10</b>	<b>1,074.40</b>	<b>6,398.85</b>	<b>17,330.90</b>
<i>Loans, general purposes</i>	<i>2,612.10</i>	<i>1,074.40</i>	<i>6,398.85</i>	<i>17,128.40</i>
<i>Loans, public service enterprises</i>	<i>1,170.00</i>	<i>—</i>	<i>—</i>	<i>202.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>26,774.52</b>	<b>34,715.48</b>	<b>1,654.48</b>	<b>7,606.57</b>
<i>Departmental</i>	<i>26,694.29</i>	<i>34,715.48</i>	<i>1,616.08</i>	<i>773.70</i>
General government	175.00	—	—	—
Protection of persons and property	—	—	491.94	201.81
Health and sanitation	289.14	9,000.00	289.14	481.89
Highways	19,061.54	25,715.48	275.00	40.00
Charities	—	—	—	—
Schools	—	—	300.00	50.00
Libraries	—	—	—	—
Recreation	7,168.61	—	260.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>80.23</i>	<i>—</i>	<i>38.40</i>	<i>6,832.87</i>
Electric light	—	—	—	—
Water	80.23	—	38.40	6,832.87
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>64,317.91</b>	<b>45,000.00</b>	<b>96,000.00</b>	<b>259,953.78</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>—</i>	<i>11,000.00</i>	<i>19,953.78</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>54,000.00</i>	<i>45,000.00</i>	<i>85,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>1,317.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>26.69</b>	<b>864.04</b>	<b>570.00</b>	<b>835.45</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>26.69</i>	<i>864.04</i>	<i>570.00</i>	<i>835.45</i>
<b>Refunds</b>	<b>494.23</b>	<b>3,491.63</b>	<b>768.41</b>	<b>456.28</b>
<b>Agency, trust, and investment</b>	<b>9,141.14</b>	<b>15,765.42</b>	<b>14,579.64</b>	<b>15,280.46</b>
<i>Taxes and licenses for State</i>	<i>5,605.00</i>	<i>5,503.00</i>	<i>5,757.00</i>	<i>9,261.61</i>
<i>Taxes for county</i>	<i>2,902.99</i>	<i>5,175.00</i>	<i>2,902.99</i>	<i>4,838.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13.95</i>	<i>4,273.22</i>	<i>5,224.85</i>	<i>174.34</i>
<i>All other</i>	<i>619.20</i>	<i>814.20</i>	<i>694.80</i>	<i>1,006.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$113,964.02	\$140,079.31	\$125,702.07	\$191,302.90
Permanent debt (except from sinking funds)	9,000.00	—	11,000.00	19,953.78
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,774.52	34,715.48	1,654.48	7,606.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,317.91	45,000.00	85,000.00	240,000.00
Transfers (except to sinking funds) and refunds	520.92	4,355.67	1,338.41	1,291.73
Agency, trust, and investment	9,141.14	15,765.42	14,579.64	15,280.46
<b>Total payments</b>	<b>\$214,718.51</b>	<b>\$239,915.88</b>	<b>\$239,274.60</b>	<b>\$475,435.44</b>
Balance on hand, including funds	105.78	9,769.24	33,029.93	780.61
<b>GRAND TOTAL</b>	<b>\$214,824.29</b>	<b>\$249,685.12</b>	<b>\$272,304.53</b>	<b>\$476,216.05</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$253,851.47	\$180,745.75	\$130,960.15	\$101,772.37
General	193,898.33	149,881.91	100,876.55	86,446.24
Taxes	190,515.22	138,672.11	91,322.48	71,471.27
Property, poll, and income	187,027.53	137,607.95	89,412.65	69,211.91
Corporation, bank, etc.	3,487.69	1,064.16	2,109.83	2,259.36
Licenses and permits	495.50	203.00	298.00	1,490.75
Fines and forfeits	55.00	45.00	55.00	279.00
Grants and gifts	2,832.61	10,837.50	9,001.07	13,205.22
For expenses	2,832.61	10,837.50	9,001.07	13,205.22
For outlays	—	—	—	—
All other	—	124.30	—	—
Commercial	59,953.14	30,863.84	30,083.60	15,326.13
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	10,414.45	5,185.59	4,211.63	2,840.03
Departmental	5,369.44	13,212.07	7,444.03	10,029.22
General government	578.97	74.55	365.40	21.40
Protection of persons and property	33.30	40.90	101.40	52.29
Health and sanitation	—	163.42	—	—
Highways	107.64	1,276.00	—	—
Charities	215.53	10,937.93	6,317.21	8,571.71
Soldiers' benefits	—	—	312.50	193.50
Schools	4,018.15	621.36	305.20	1,160.53
Libraries	—	43.27	42.32	3.79
Recreation	—	—	—	—
Unclassified	56.26	54.64	—	26.00
Public service enterprises	31,654.33	8,463.68	14,380.98	—
Electric light	—	—	—	—
Water	31,654.33	8,463.68	14,380.98	—
All other	—	—	—	—
Cemeteries	2,745.05	—	—	280.75
Interest	9,769.87	4,002.50	4,046.96	2,176.13
On sinking funds	—	—	—	—
On trust and investment funds	6,298.14	836.53	710.39	120.00
All other	3,471.73	3,165.97	3,336.57	2,056.13
NON-REVENUE.	\$148,231.12	\$136,922.02	\$92,945.59	\$75,285.27
Offsets to outlays	—	8,400.00	9,219.12	3,579.23
Departmental	—	8,400.00	9,219.12	3,579.23
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	100,002.50	104,500.00	70,000.00	63,400.00
Loans, general purposes	—	—	—	10,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	104,500.00	70,000.00	53,400.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	2.50	—	—	—
Transfers	2,015.30	696.04	974.25	120.00
From sinking funds	—	—	—	—
All other	2,015.30	696.04	974.25	120.00
Refunds	1,293.73	1,089.57	552.61	349.15
Agency, trust, and investment	44,919.59	22,236.41	12,199.61	7,836.89
Taxes and licenses for State	12,502.32	6,063.00	5,242.00	4,386.52
Taxes for county	11,296.28	6,043.44	5,698.46	2,150.36
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,927.59	9,667.37	577.55	586.61
All other	1,193.40	466.60	681.60	713.40
RECAPITULATION.				
Revenue and offsets to outlays	\$253,851.47	\$189,145.75	\$140,179.27	\$105,351.60
Premiums	2.50	—	—	—
Municipal indebtedness	100,000.00	104,500.00	70,000.00	63,400.00
Transfers and refunds	3,309.03	1,785.61	1,526.86	469.15
Agency, trust, and investment	44,919.59	22,236.41	12,199.61	7,836.89
Total receipts	\$402,082.59	\$317,667.77	\$223,905.74	\$177,057.64
Balance on hand, including funds	42,587.63	40.32	18,845.57	2,228.31
GRAND TOTAL	\$444,670.22	\$317,708.09	\$242,751.31	\$179,285.95

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
<b>Maintenance</b>	<b>\$198,253.46</b>	<b>\$153,903.22</b>	<b>\$116,068.33</b>	<b>\$91,119.30</b>
<i>Departmental</i>	<i>178,968.91</i>	<i>147,374.20</i>	<i>106,699.55</i>	<i>90,688.55</i>
General government	17,141.67	8,852.70	8,876.25	4,939.44
Protection of persons and property	23,985.68	4,769.15	8,812.53	1,747.75
Health and sanitation	5,526.93	3,119.37	4,200.97	1,678.90
Highways	43,034.77	13,193.11	17,941.10	16,990.35
Charities	5,959.62	35,040.31	18,726.69	21,572.97
Soldiers' benefits	265.00	4,238.77	316.00	1,773.89
Schools	65,703.84	75,453.39	43,856.06	40,418.35
Libraries	7,710.40	598.67	1,944.30	549.09
Recreation	5,248.01	40.67	75.16	8.68
Pensions	—	—	—	—
Unclassified	4,392.99	2,068.06	1,950.49	1,009.13
<i>Public service enterprises</i>	<i>12,073.18</i>	<i>6,492.33</i>	<i>9,368.78</i>	—
Electric light	—	—	—	—
Water	12,073.18	6,492.33	9,368.78	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,184.90</i>	—	—	<i>430.75</i>
<i>Administration of trust funds</i>	<i>26.47</i>	<i>36.69</i>	—	—
<b>Interest</b>	<b>19,405.28</b>	<b>5,940.32</b>	<b>2,914.60</b>	<b>3,037.32</b>
<i>Loans, general purposes</i>	<i>9,585.28</i>	<i>5,095.32</i>	<i>1,527.99</i>	<i>3,037.32</i>
<i>Loans, public service enterprises</i>	<i>9,820.00</i>	<i>845.00</i>	<i>1,386.61</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>7,672.88</b>	<b>10,000.00</b>	<b>15,039.01</b>	<b>5,212.44</b>
<i>Departmental</i>	<i>2,676.50</i>	<i>10,000.00</i>	<i>12,093.64</i>	<i>5,212.44</i>
General government	—	—	—	—
Protection of persons and property	159.05	—	—	—
Health and sanitation	—	—	—	214.17
Highways	503.03	10,000.00	12,093.64	4,948.27
Charities	—	—	—	—
Schools	199.00	—	—	50.00
Libraries	—	—	—	—
Recreation	1,815.42	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,996.38</i>	—	<i>2,945.37</i>	—
Electric light	—	—	—	—
Water	4,996.38	—	2,945.37	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>136,098.76</b>	<b>122,548.75</b>	<b>69,535.00</b>	<b>54,200.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>35,398.76</i>	<i>7,500.00</i>	<i>4,535.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>108,187.40</i>	<i>65,000.00</i>	<i>51,700.00</i>
<i>Warrants or orders, previous years</i>	<i>700.00</i>	<i>6,861.55</i>	—	—
<b>Transfers</b>	<b>2,015.30</b>	<b>696.04</b>	<b>974.25</b>	<b>120.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,015.30</i>	<i>696.04</i>	<i>974.25</i>	<i>120.00</i>
<b>Refunds</b>	<b>1,293.73</b>	<b>1,089.57</b>	<b>552.61</b>	<b>349.15</b>
<b>Agency, trust, and investment</b>	<b>43,862.64</b>	<b>20,693.38</b>	<b>11,935.75</b>	<b>7,836.89</b>
<i>Taxes and licenses for State</i>	<i>12,502.32</i>	<i>6,063.00</i>	<i>5,242.00</i>	<i>4,386.52</i>
<i>Taxes for county</i>	<i>11,296.28</i>	<i>6,043.44</i>	<i>6,698.46</i>	<i>2,150.36</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>18,877.84</i>	<i>8,124.34</i>	<i>313.69</i>	<i>536.61</i>
<i>All other</i>	<i>1,186.20</i>	<i>462.60</i>	<i>681.60</i>	<i>713.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$217,658.74	\$159,843.54	\$118,982.93	\$94,156.62
Permanent debt (except from sinking funds)	35,398.76	7,500.00	4,535.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,672.88	10,000.00	15,039.01	5,212.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,700.00	115,048.75	65,000.00	51,700.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	3,309.03	1,785.61	1,526.86	469.15
Agency, trust, and investment	43,862.64	20,693.38	11,935.75	7,836.89
<b>Total payments</b>	<b>\$408,602.05</b>	<b>\$314,871.28</b>	<b>\$217,019.55</b>	<b>\$161,875.10</b>
Balance on hand, including funds	36,068.17	2,836.81	25,731.76	17,410.85
<b>GRAND TOTAL</b>	<b>\$444,670.22</b>	<b>\$317,708.09</b>	<b>\$242,751.31</b>	<b>\$179,285.95</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
<b>REVENUE.</b>	<b>\$133,025.06</b>	<b>\$113,911.94</b>	<b>\$101,995.73</b>	<b>\$464,133.06</b>
<b>General</b>	<b>101,256.65</b>	<b>100,973.36</b>	<b>83,979.46</b>	<b>338,575.15</b>
<i>Taxes</i>	<i>89,683.30</i>	<i>94,240.67</i>	<i>59,543.15</i>	<i>329,321.22</i>
Property, poll, and income	86,179.46	85,547.98	58,571.64	323,892.64
Corporation, bank, etc.	3,503.84	8,692.69	971.51	5,428.58
<i>Licenses and permits</i>	<i>1,898.50</i>	<i>150.00</i>	<i>756.00</i>	<i>2,067.00</i>
<i>Fines and forfeits</i>	<i>202.00</i>	<i>44.78</i>	<i>142.30</i>	<i>469.65</i>
<i>Grants and gifts</i>	<i>9,472.85</i>	<i>6,537.91</i>	<i>23,538.01</i>	<i>6,717.28</i>
For expenses	9,472.85	6,537.91	23,538.01	6,717.28
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>31,768.41</b>	<b>12,938.58</b>	<b>18,016.27</b>	<b>125,557.91</b>
<i>Special assessments</i>	<i>298.14</i>	—	—	<i>2,377.60</i>
To meet expenses	—	—	—	2,377.60
To meet outlays	298.14	—	—	—
<i>Privileges</i>	<i>3,873.60</i>	<i>4,823.12</i>	<i>3,402.93</i>	<i>10,321.17</i>
<i>Departmental</i>	<i>13,096.91</i>	<i>7,309.87</i>	<i>11,515.49</i>	<i>10,306.48</i>
General government	1,244.50	56.00	15.00	669.01
Protection of persons and property	35.02	38.15	93.20	266.99
Health and sanitation	315.00	369.51	—	177.20
Highways	2,061.17	13.47	1,955.45	98.46
Charities	7,753.20	6,065.03	4,255.48	7,296.24
Soldiers' benefits	120.00	213.00	342.00	708.00
Schools	1,543.07	317.07	4,854.36	1,090.58
Libraries	24.95	41.54	—	—
Recreation	—	—	—	—
Unclassified	—	196.10	—	—
<i>Public service enterprises</i>	<i>12,004.01</i>	—	—	<i>94,068.56</i>
Electric light	—	—	—	—
Water	12,004.01	—	—	94,068.56
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>450.50</i>	—
<i>Interest</i>	<i>2,495.75</i>	<i>805.59</i>	<i>2,647.35</i>	<i>8,484.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	12.21	155.30	1,142.18	642.10
All other	2,483.54	650.29	1,505.17	7,842.00
<b>NON-REVENUE.</b>	<b>\$92,644.43</b>	<b>\$33,204.98</b>	<b>\$82,116.87</b>	<b>\$394,360.44</b>
<b>Offsets to outlays</b>	—	<b>200.00</b>	<b>20,724.01</b>	—
<i>Departmental</i>	—	<i>200.00</i>	<i>20,724.01</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>82,700.00</b>	<b>20,000.00</b>	<b>50,000.00</b>	<b>355,003.15</b>
<i>Loans, general purposes</i>	<i>11,000.00</i>	—	—	<i>15,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>71,700.00</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>340,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>3.15</i>
<b>Transfers</b>	—	—	<b>1,162.14</b>	<b>36.00</b>
<i>From sinking funds</i>	—	—	—	—
All other	—	—	1,162.14	36.00
<b>Refunds</b>	<b>592.51</b>	<b>200.75</b>	<b>265.49</b>	<b>883.81</b>
<b>Agency, trust, and investment</b>	<b>9,351.92</b>	<b>12,804.23</b>	<b>9,965.23</b>	<b>38,437.48</b>
<i>Taxes and licenses for State</i>	<i>5,502.00</i>	<i>6,385.07</i>	<i>2,799.00</i>	<i>16,911.00</i>
<i>Taxes for county</i>	<i>2,741.71</i>	<i>5,359.54</i>	<i>4,577.23</i>	<i>20,538.22</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>532.01</i>	<i>446.82</i>	<i>1,903.80</i>	<i>6.06</i>
All other	576.20	612.80	685.20	982.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$133,025.06	\$114,111.94	\$122,719.74	\$464,133.06
Premiums	—	—	—	3.15
Municipal indebtedness	82,700.00	20,000.00	50,000.00	355,000.00
Transfers and refunds	592.51	200.75	1,427.63	919.81
Agency, trust, and investment	9,351.92	12,804.23	9,965.23	38,437.48
<b>Total receipts</b>	<b>\$225,669.49</b>	<b>\$147,116.92</b>	<b>\$184,112.60</b>	<b>\$858,493.50</b>
Balance on hand, including funds	4,244.71	27,905.48	3,841.66	61,837.12
<b>GRAND TOTAL</b>	<b>\$229,914.20</b>	<b>\$175,022.40</b>	<b>\$187,954.26</b>	<b>\$920,330.62</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
<b>Maintenance</b>	<b>\$109,998.14</b>	<b>\$101,997.69</b>	<b>\$91,805.20</b>	<b>\$355,499.57</b>
<i>Departmental</i>	<i>104,890.12</i>	<i>101,997.69</i>	<i>91,039.38</i>	<i>321,978.16</i>
General government	8,467.40	6,831.09	3,323.39	22,347.57
Protection of persons and property	6,578.64	3,069.57	3,642.33	78,728.63
Health and sanitation	3,341.07	6,655.63	1,764.63	17,605.62
Highways	21,525.96	8,342.89	20,356.51	72,817.97
Charities	20,650.46	25,771.57	15,487.88	35,835.97
Soldiers' benefits	1,419.11	304.00	1,107.08	5,814.18
Schools	39,677.69	48,466.80	43,023.27	78,829.21
Libraries	655.33	1,201.02	820.21	2,541.20
Recreation	195.64	10.79	22.14	2,284.65
Pensions	—	—	—	—
Unclassified	2,378.82	1,344.33	1,489.94	5,173.16
<i>Public service enterprises</i>	<i>5,108.02</i>	<i>—</i>	<i>—</i>	<i>33,505.41</i>
Electric light	—	—	—	—
Water	5,108.02	—	—	33,505.41
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>765.82</i>	<i>16.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,051.75</b>	<b>744.44</b>	<b>2,538.91</b>	<b>42,733.18</b>
<i>Loans, general purposes</i>	<i>5,240.50</i>	<i>744.44</i>	<i>2,538.91</i>	<i>14,045.68</i>
<i>Loans, public service enterprises</i>	<i>1,811.25</i>	<i>—</i>	<i>—</i>	<i>28,687.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,527.91</b>	<b>—</b>	<b>25,261.37</b>	<b>50,983.24</b>
<i>Departmental</i>	<i>6,527.91</i>	<i>—</i>	<i>25,261.37</i>	<i>21,547.90</i>
General government	747.85	—	—	418.00
Protection of persons and property	—	—	—	18,750.00
Health and sanitation	273.07	—	—	—
Highways	5,435.74	—	25,164.17	1,849.74
Charities	—	—	—	—
Schools	71.25	—	97.20	530.16
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>29,435.34</i>
Electric light	—	—	—	—
Water	—	—	—	29,435.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>88,950.00</b>	<b>20,000.00</b>	<b>52,910.00</b>	<b>402,650.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,250.00</i>	<i>—</i>	<i>5,000.00</i>	<i>62,650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>74,700.00</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>340,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>2,910.00</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>1,162.14</b>	<b>36.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,162.14</i>	<i>36.00</i>
<b>Refunds</b>	<b>592.51</b>	<b>200.75</b>	<b>265.49</b>	<b>883.81</b>
<b>Agency, trust, and investment</b>	<b>9,147.56</b>	<b>12,957.03</b>	<b>9,657.76</b>	<b>38,439.70</b>
<i>Taxes and licenses for State</i>	<i>5,502.00</i>	<i>6,385.07</i>	<i>2,799.00</i>	<i>16,911.00</i>
<i>Taxes for county</i>	<i>2,741.71</i>	<i>5,359.54</i>	<i>4,577.23</i>	<i>20,538.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>327.65</i>	<i>599.62</i>	<i>1,596.33</i>	<i>8.28</i>
<i>All other</i>	<i>576.20</i>	<i>612.80</i>	<i>685.20</i>	<i>982.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$117,049.89	\$102,742.13	\$94,344.11	\$398,232.75
Permanent debt (except from sinking funds)	14,250.00	—	5,000.00	62,650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,527.91	—	25,261.37	50,983.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	74,700.00	20,000.00	47,910.00	340,000.00
Transfers (except to sinking funds) and refunds	592.51	200.75	1,427.63	919.81
Agency, trust, and investment	9,147.56	12,957.03	9,657.76	38,439.70
<b>Total payments</b>	<b>\$222,267.87</b>	<b>\$135,899.91</b>	<b>\$183,600.87</b>	<b>\$891,225.50</b>
Balance on hand, including funds	7,646.33	39,122.49	4,353.39	29,105.12
<b>GRAND TOTAL</b>	<b>\$229,914.20</b>	<b>\$175,022.40</b>	<b>\$187,954.26</b>	<b>\$920,330.62</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
<b>REVENUE.</b>	<b>\$297,325.85</b>	<b>\$156,776.45</b>	<b>\$118,894.67</b>	<b>\$165,287.42</b>
<b>General</b>	<b>271,029.46</b>	<b>126,786.45</b>	<b>74,716.46</b>	<b>148,668.49</b>
<i>Taxes</i>	<i>264,625.64</i>	<i>113,411.73</i>	<i>61,125.44</i>	<i>146,120.48</i>
Property, poll, and income	260,506.39	111,305.20	58,571.49	131,240.90
Corporation, bank, etc.	4,119.25	2,106.53	2,553.95	14,879.58
<i>Licenses and permits</i>	<i>1,578.00</i>	<i>3,746.50</i>	<i>801.00</i>	<i>94.00</i>
<i>Fines and forfeits</i>	<i>85.50</i>	<i>404.40</i>	<i>145.20</i>	—
<i>Grants and gifts</i>	<i>4,740.32</i>	<i>9,233.82</i>	<i>12,644.82</i>	<i>2,454.01</i>
For expenses	4,740.32	9,223.82	12,644.82	2,454.01
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>26,296.39</b>	<b>29,990.00</b>	<b>44,178.21</b>	<b>16,618.93</b>
<i>Special assessments</i>	<i>394.80</i>	—	<i>95.95</i>	—
To meet expenses	394.80	—	95.95	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,961.66</i>	<i>3,629.80</i>	<i>3,766.94</i>	<i>4,210.90</i>
<i>Departmental</i>	<i>10,490.27</i>	<i>10,885.09</i>	<i>23,767.32</i>	<i>9,387.60</i>
General government	938.78	119.00	1,468.80	2,284.30
Protection of persons and property	245.65	68.51	73.76	348.29
Health and sanitation	—	378.72	—	360.00
Highways	203.50	3,270.48	1,882.28	343.38
Charities	5,603.37	3,064.53	16,712.73	3,415.62
Soldiers' benefits	493.00	187.00	130.00	240.00
Schools	2,987.97	3,756.97	3,253.87	2,188.51
Libraries	—	—	214.38	185.31
Recreation	4.00	—	—	—
Unclassified	14.00	39.88	31.50	22.19
<i>Public service enterprises</i>	—	<i>11,875.27</i>	<i>10,895.17</i>	—
Electric light	—	—	—	—
Water	—	11,875.27	10,895.17	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>468.17</i>	—	<i>2,158.66</i>	<i>6.78</i>
<i>Interest</i>	<i>6,981.49</i>	<i>3,599.84</i>	<i>3,494.17</i>	<i>3,013.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,301.13	562.30	2,024.27	2,752.83
All other	4,680.36	3,037.54	1,469.90	260.82
<b>NON-REVENUE.</b>	<b>\$134,505.52</b>	<b>\$88,898.39</b>	<b>\$53,484.94</b>	<b>\$133,731.10</b>
<b>Offsets to outlays</b>	—	<b>4,893.00</b>	<b>6,690.08</b>	—
<i>Departmental</i>	—	<i>4,893.00</i>	<i>6,690.08</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>110,000.00</b>	<b>70,000.00</b>	<b>30,000.00</b>	<b>100,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>70,000.00</i>	<i>30,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,338.26</b>	—	<b>1,940.46</b>	<b>2,743.46</b>
<i>From sinking funds</i>	—	—	—	—
All other	1,338.26	—	1,940.46	2,743.46
<b>Refunds</b>	<b>956.26</b>	<b>1,315.76</b>	<b>107.18</b>	<b>340.07</b>
<b>Agency, trust, and investment</b>	<b>22,211.00</b>	<b>12,689.63</b>	<b>14,747.22</b>	<b>30,647.57</b>
<i>Taxes and licenses for State</i>	<i>13,671.88</i>	<i>5,901.00</i>	<i>4,572.00</i>	<i>7,808.00</i>
<i>Taxes for county</i>	<i>7,630.02</i>	<i>4,970.36</i>	<i>4,140.00</i>	<i>7,866.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>263.10</i>	<i>1,388.47</i>	<i>5,276.82</i>	<i>14,531.97</i>
All other	696.00	429.80	758.40	441.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$297,325.85	\$161,669.45	\$125,584.75	\$165,287.42
Premiums	—	—	—	—
Municipal indebtedness	110,000.00	70,000.00	30,000.00	100,000.00
Transfers and refunds	2,294.52	1,315.76	2,047.64	3,083.53
Agency, trust, and investment	22,211.00	12,689.63	14,747.22	30,647.57
<b>Total receipts</b>	<b>\$431,831.37</b>	<b>\$245,674.84</b>	<b>\$172,379.61</b>	<b>\$299,018.52</b>
Balance on hand, including funds	21,930.30	2,336.82	33,716.28	14,044.88
<b>GRAND TOTAL</b>	<b>\$453,761.67</b>	<b>\$248,011.66</b>	<b>\$206,095.89</b>	<b>\$313,063.40</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
<b>Maintenance</b> . . . . .	<b>\$257,424.87</b>	<b>\$120,925.52</b>	<b>\$115,703.77</b>	<b>\$121,965.68</b>
<i>Departmental</i> . . . . .	<i>256,551.53</i>	<i>114,927.89</i>	<i>106,635.10</i>	<i>121,858.90</i>
General government . . . . .	19,051.86	6,541.63	5,883.74	6,156.73
Protection of persons and property . . . . .	52,026.02	10,655.10	5,248.03	21,147.45
Health and sanitation . . . . .	10,250.66	4,585.14	3,448.51	5,356.70
Highways . . . . .	57,392.45	17,511.57	22,974.26	12,009.02
Charities . . . . .	30,806.66	23,384.68	27,472.90	16,274.49
Soldiers' benefits . . . . .	4,592.45	5,795.55	1,791.61	3,684.73
Schools . . . . .	71,147.58	42,061.68	33,467.04	49,232.61
Libraries . . . . .	6,291.11	1,600.00	2,217.32	5,763.37
Recreation . . . . .	2,531.90	377.83	81.54	1,732.80
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,460.84	2,414.71	4,040.15	501.00
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>5,997.63</i>	<i>6,896.67</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	5,997.63	6,896.67	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>848.66</i>	<i>—</i>	<i>2,182.00</i>	<i>106.78</i>
<i>Administration of trust funds</i> . . . . .	<i>24.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>6,542.73</b>	<b>7,358.15</b>	<b>1,026.39</b>	<b>4,066.94</b>
<i>Loans, general purposes</i> . . . . .	<i>6,542.73</i>	<i>6,610.65</i>	<i>1,026.39</i>	<i>4,066.94</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>747.60</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>8,170.04</b>	<b>11,333.19</b>	<b>11,201.11</b>	<b>35,684.96</b>
<i>Departmental</i> . . . . .	<i>8,170.04</i>	<i>11,333.19</i>	<i>11,201.11</i>	<i>35,684.96</i>
General government . . . . .	881.89	65.00	—	—
Protection of persons and property . . . . .	—	—	81.50	—
Health and sanitation . . . . .	5,820.61	—	300.00	31,920.00
Highways . . . . .	884.04	10,788.19	9,755.21	2,834.47
Charities . . . . .	—	—	—	—
Schools . . . . .	—	480.00	—	608.01
Libraries . . . . .	—	—	1,064.40	—
Recreation . . . . .	583.50	—	—	322.48
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>124,011.47</b>	<b>90,500.00</b>	<b>36,000.00</b>	<b>107,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>14,011.47</i>	<i>16,500.00</i>	<i>1,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>110,000.00</i>	<i>74,000.00</i>	<i>35,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>1,338.26</b>	<b>—</b>	<b>1,940.46</b>	<b>2,743.46</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>1,338.26</i>	<i>—</i>	<i>1,940.46</i>	<i>2,743.46</i>
<b>Refunds</b> . . . . .	<b>956.26</b>	<b>1,315.76</b>	<b>107.18</b>	<b>340.07</b>
<b>Agency, trust, and investment</b> . . . . .	<b>22,424.26</b>	<b>12,905.37</b>	<b>14,665.17</b>	<b>30,647.61</b>
<i>Taxes and licenses for State</i> . . . . .	<i>15,671.88</i>	<i>5,901.00</i>	<i>4,672.00</i>	<i>7,808.00</i>
<i>Taxes for county</i> . . . . .	<i>7,580.02</i>	<i>4,970.36</i>	<i>4,140.00</i>	<i>7,866.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>475.16</i>	<i>1,615.41</i>	<i>5,177.37</i>	<i>14,533.81</i>
<i>All other</i> . . . . .	<i>697.20</i>	<i>418.60</i>	<i>775.80</i>	<i>439.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$263,967.60	\$128,283.67	\$116,730.16	\$126,032.62
Permanent debt (except from sinking funds) . . . . .	14,011.47	16,500.00	1,000.00	7,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,170.04	11,333.19	11,201.11	35,684.96
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	110,000.00	74,000.00	35,000.00	100,000.00
Transfers (except to sinking funds) and refunds . . . . .	2,294.52	1,315.76	2,047.64	3,083.53
Agency, trust, and investment . . . . .	22,424.26	12,905.37	14,665.17	30,647.61
<b>Total payments</b> . . . . .	<b>\$420,867.89</b>	<b>\$244,337.99</b>	<b>\$180,644.08</b>	<b>\$302,448.72</b>
Balance on hand, including funds . . . . .	32,893.78	3,673.67	25,451.81	10,614.68
<b>GRAND TOTAL</b> . . . . .	<b>\$453,761.67</b>	<b>\$248,011.66</b>	<b>\$206,095.89</b>	<b>\$313,063.40</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
<b>REVENUE.</b>	<b>\$179,772.02</b>	<b>\$142,214.94</b>	<b>\$124,262.70</b>	<b>\$207,481.36</b>
<b>General</b>	<b>140,110.69</b>	<b>104,742.14</b>	<b>100,383.23</b>	<b>185,428.39</b>
Taxes . . . . .	130,558.02	88,687.46	90,438.96	179,064.21
Property, poll, and income	128,515.96	85,266.64	69,961.62	174,698.41
Corporation, bank, etc.	2,072.06	3,420.82	20,477.34	4,365.80
Licenses and permits	3,542.96	1,128.00	413.50	1,353.80
Fines and forfeits	407.00	—	22.50	718.00
Grants and gifts	5,552.68	14,926.68	9,508.27	4,241.64
For expenses	5,552.68	14,926.68	9,508.27	4,241.54
For outlays	—	—	—	—
All other	20.03	—	—	51.14
<b>Commercial</b>	<b>39,661.33</b>	<b>37,472.80</b>	<b>23,879.47</b>	<b>22,052.97</b>
Special assessments	254.60	—	—	—
To meet expenses	254.60	—	—	—
To meet outlays	—	—	—	—
Privileges	5,858.00	3,588.94	3,032.25	7,996.14
Departmental	16,968.62	14,465.44	7,899.43	10,618.29
General government	591.50	106.00	82.50	384.88
Protection of persons and property	65.48	43.72	51.30	132.08
Health and sanitation	269.05	—	246.75	324.35
Highways	5,986.63	6,054.75	8.10	64.72
Charities	8,137.60	7,687.06	5,923.69	7,830.69
Soldiers' benefits	1,200.00	20.00	—	296.61
Schools	622.83	455.23	813.61	1,506.34
Libraries	69.28	83.68	135.83	7.35
Recreation	—	15.00	—	—
Unclassified	26.25	—	637.65	71.27
Public service enterprises	9,354.68	12,760.41	9,705.60	—
Electric light	—	—	—	—
Water	9,354.68	12,760.41	9,705.60	—
All other	—	—	—	—
Cemeteries	678.25	563.96	1,384.15	—
Interest	6,547.28	6,094.05	1,853.04	3,438.54
On sinking funds	—	—	—	—
On trust and investment funds	1,675.12	2,336.78	1,401.27	315.17
All other	4,872.16	3,757.27	456.77	3,123.37
<b>NON-REVENUE.</b>	<b>\$142,942.58</b>	<b>\$42,802.59</b>	<b>\$54,987.94</b>	<b>\$34,685.17</b>
<b>Offsets to outlays</b>	<b>5,668.57</b>	<b>4,000.00</b>	<b>—</b>	<b>—</b>
Departmental	5,668.57	4,000.00	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>116,000.00</b>	<b>25,000.00</b>	<b>37,900.00</b>	<b>—</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	116,000.00	25,000.00	37,900.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>303.44</b>	<b>58.83</b>	<b>1,190.15</b>	<b>688.61</b>
From sinking funds	—	—	—	—
All other	303.44	58.83	1,190.15	688.61
<b>Refunds</b>	<b>795.22</b>	<b>248.31</b>	<b>324.00</b>	<b>445.76</b>
<b>Agency, trust, and investment</b>	<b>20,175.35</b>	<b>13,495.45</b>	<b>15,573.79</b>	<b>33,550.80</b>
Taxes and licenses for State	7,991.00	5,076.94	4,710.23	12,260.69
Taxes for county	7,048.88	4,247.40	4,761.00	19,826.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,375.07	3,457.71	5,436.56	725.04
All other	760.40	713.40	666.00	738.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$185,440.59	\$146,214.94	\$124,262.70	\$207,481.36
Premiums	—	—	—	—
Municipal indebtedness	116,000.00	25,000.00	37,900.00	—
Transfers and refunds	1,098.66	307.14	1,514.15	1,134.37
Agency, trust, and investment	20,175.35	13,495.45	15,573.79	33,550.80
<b>Total receipts</b>	<b>\$322,714.60</b>	<b>\$185,017.53</b>	<b>\$179,250.64</b>	<b>\$242,166.53</b>
Balance on hand, including funds	11,530.85	34,381.68	4,406.48	92,848.62
<b>GRAND TOTAL</b>	<b>\$334,245.45</b>	<b>\$219,399.11</b>	<b>\$183,657.12</b>	<b>\$335,015.15</b>



Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
<b>Maintenance</b>	<b>\$158,088.11</b>	<b>\$117,761.33</b>	<b>\$102,515.42</b>	<b>\$178,359.93</b>
<i>Departmental</i>	<i>146,120.41</i>	<i>111,029.63</i>	<i>92,006.03</i>	<i>178,167.23</i>
General government	9,789.81	5,707.26	8,442.47	17,660.67
Protection of persons and property	7,808.05	7,199.83	9,463.56	27,388.08
Health and sanitation	4,559.57	1,741.66	2,798.45	7,504.50
Highways	33,084.71	36,234.39	12,683.36	19,444.65
Charities	31,155.33	18,706.09	17,762.55	23,640.95
Soldiers' benefits	5,157.37	1,266.93	2,095.24	2,261.60
Schools	47,534.83	35,359.32	32,363.26	72,911.03
Libraries	4,876.88	2,828.81	4,610.68	4,652.04
Recreation	361.47	58.92	8.92	212.17
Pensions	—	—	—	—
Unclassified	1,792.39	1,926.42	1,777.54	2,491.54
<i>Public service enterprises</i>	<i>9,806.57</i>	<i>6,929.56</i>	<i>7,351.62</i>	<i>192.70</i>
Electric light	—	—	—	—
Water	9,806.57	5,929.56	7,351.62	—
All other	—	—	—	192.70
<i>Cemeteries</i>	<i>2,161.13</i>	<i>530.46</i>	<i>3,157.77</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>271.68</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>8,288.83</b>	<b>1,268.33</b>	<b>1,361.52</b>	<b>1,429.67</b>
<i>Loans, general purposes</i>	<i>6,148.23</i>	<i>498.53</i>	<i>1,361.52</i>	<i>1,429.67</i>
<i>Loans, public service enterprises</i>	<i>2,140.60</i>	<i>770.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>24,673.14</b>	<b>11,136.80</b>	<b>9,613.46</b>	<b>26,702.63</b>
<i>Departmental</i>	<i>24,510.06</i>	<i>6,461.80</i>	<i>9,314.56</i>	<i>26,702.63</i>
General government	—	365.00	—	—
Protection of persons and property	—	—	—	20,447.74
Health and sanitation	—	—	561.31	—
Highways	24,510.06	6,096.80	8,753.25	5,295.20
Charities	—	—	—	959.69
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,600.00</i>	<i>298.90</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,600.00	298.90	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>163.08</i>	<i>75.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>120,390.00</b>	<b>29,500.00</b>	<b>42,900.00</b>	<b>6,250.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,390.00</i>	<i>4,500.00</i>	<i>5,000.00</i>	<i>6,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>112,000.00</i>	<i>25,000.00</i>	<i>37,900.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>303.44</b>	<b>58.83</b>	<b>1,190.15</b>	<b>688.61</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>303.44</i>	<i>58.83</i>	<i>1,190.15</i>	<i>688.61</i>
<b>Refunds</b>	<b>795.22</b>	<b>248.31</b>	<b>324.00</b>	<b>445.76</b>
<b>Agency, trust, and investment</b>	<b>19,928.61</b>	<b>13,278.70</b>	<b>15,546.79</b>	<b>33,248.77</b>
<i>Taxes and licenses for State</i>	<i>7,991.00</i>	<i>5,076.94</i>	<i>4,710.23</i>	<i>12,260.69</i>
<i>Taxes for county</i>	<i>7,048.88</i>	<i>4,247.40</i>	<i>4,761.00</i>	<i>19,826.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,128.33</i>	<i>3,241.21</i>	<i>5,402.96</i>	<i>423.01</i>
<i>All other</i>	<i>760.40</i>	<i>713.15</i>	<i>672.60</i>	<i>738.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$166,376.94	\$119,029.66	\$103,876.94	\$179,789.60
Permanent debt (except from sinking funds)	8,390.00	4,500.00	5,000.00	6,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,673.14	11,136.80	9,613.46	26,702.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	112,000.00	25,000.00	37,900.00	—
Transfers (except to sinking funds) and refunds	1,098.66	307.14	1,514.15	1,134.37
Agency, trust, and investment	19,928.61	13,278.70	15,546.79	33,248.77
<b>Total payments</b>	<b>\$332,467.35</b>	<b>\$173,252.30</b>	<b>\$173,451.34</b>	<b>\$247,125.37</b>
Balance on hand, including funds	1,778.10	46,146.81	10,205.78	87,889.78
<b>GRAND TOTAL</b>	<b>\$334,245.45</b>	<b>\$219,399.11</b>	<b>\$183,657.12</b>	<b>\$335,015.15</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
<b>REVENUE.</b>	<b>\$162,393.70</b>	<b>\$153,198.66</b>	<b>\$160,810.43</b>	<b>\$190,167.83</b>
<b>General</b>	<b>135,804.70</b>	<b>122,798.11</b>	<b>124,623.05</b>	<b>169,767.11</b>
Taxes	119,238.18	112,560.85	114,873.04	162,960.86
Property, poll, and income	116,331.44	111,438.70	107,951.26	157,774.26
Corporation, bank, etc.	2,906.74	1,122.15	6,921.78	5,186.60
Licenses and permits	2,010.68	573.30	760.00	1,649.24
Fines and forfeits	485.80	10.00	553.30	320.70
Grants and gifts	14,068.79	9,653.96	8,631.71	4,824.14
For expenses	14,068.79	9,653.96	8,631.71	4,824.14
For outlays	—	—	—	—
All other	1.26	—	—	12.15
<b>Commercial</b>	<b>26,589.00</b>	<b>30,400.55</b>	<b>36,187.38</b>	<b>20,400.72</b>
Special assessments	270.43	51.75	437.05	—
To meet expenses	—	51.75	437.05	—
To meet outlays	270.43	—	—	—
Privileges	4,380.97	4,383.53	4,941.88	4,523.13
Departmental	18,592.52	21,382.27	12,023.33	12,320.74
General government	7.50	321.20	11.91	2,460.51
Protection of persons and property	96.44	34.40	82.29	19.95
Health and sanitation	1,097.00	1,041.60	305.00	523.00
Highways	—	3,033.05	—	129.70
Charities	8,385.49	14,084.86	8,160.13	8,308.80
Soldiers' benefits	270.00	270.00	672.00	—
Schools	8,629.59	2,543.64	2,704.50	805.28
Libraries	—	53.52	85.00	—
Recreation	—	—	—	—
Unclassified	106.50	—	2.50	73.50
Public service enterprises	—	—	11,485.35	27.90
Electric light	—	—	—	—
Water	—	—	11,485.35	—
All other	—	—	—	27.90
Cemeteries	—	—	893.04	195.00
Interest	3,345.08	4,583.00	6,406.73	3,333.95
On sinking funds	—	—	—	—
On trust and investment funds	—	297.86	2,846.01	620.44
All other	3,345.08	4,285.14	3,560.72	2,713.51
<b>NON-REVENUE.</b>	<b>\$48,151.07</b>	<b>\$57,612.02</b>	<b>\$173,078.38</b>	<b>\$169,429.64</b>
<b>Offsets to outlays</b>	<b>4,000.00</b>	<b>535.00</b>	<b>8,774.99</b>	<b>4,500.00</b>
Departmental	4,000.00	535.00	8,774.99	4,500.00
Public service enterprises	—	—	24.81	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>45,000.00</b>	<b>144,500.00</b>	<b>130,000.00</b>
Loans, general purposes	—	—	—	20,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	45,000.00	144,500.00	110,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>280.54</b>	<b>2,123.50</b>	<b>620.44</b>
From sinking funds	—	—	—	—
All other	—	280.54	2,123.50	620.44
<b>Refunds</b>	<b>673.76</b>	<b>331.20</b>	<b>163.45</b>	<b>1,155.12</b>
<b>Agency, trust, and investment</b>	<b>18,477.31</b>	<b>11,465.28</b>	<b>17,516.53</b>	<b>33,154.08</b>
Taxes and licenses for State	6,255.00	5,799.00	5,956.00	8,745.33
Taxes for county	11,471.25	4,970.36	6,768.93	13,798.35
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	86.86	19.52	4,448.00	10,100.00
All other	664.20	676.40	345.60	510.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$166,393.70	\$153,733.66	\$169,585.33	\$194,667.83
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	45,000.00	144,500.00	130,000.00
Transfers and refunds	673.76	611.74	2,286.95	1,775.56
Agency, trust, and investment	18,477.31	11,465.28	17,516.53	33,154.08
<b>Total receipts</b>	<b>\$210,544.77</b>	<b>\$210,810.68</b>	<b>\$333,888.81</b>	<b>\$359,597.47</b>
Balance on hand, including funds	11,432.88	5,443.19	436.21	6,673.48
<b>GRAND TOTAL</b>	<b>\$221,977.65</b>	<b>\$216,253.87</b>	<b>\$334,325.02</b>	<b>\$366,270.95</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
<b>Maintenance</b>	<b>\$123,153.80</b>	<b>\$117,724.05</b>	<b>\$131,164.25</b>	<b>\$159,173.81</b>
<i>Departmental</i>	<i>124,982.10</i>	<i>117,724.05</i>	<i>125,215.33</i>	<i>157,971.59</i>
General government	6,936.44	5,877.13	8,827.90	12,159.55
Protection of persons and property	4,475.87	11,442.79	5,352.65	10,011.37
Health and sanitation	4,030.90	4,341.00	4,882.05	10,910.91
Highways	24,078.82	23,587.56	11,692.93	28,612.92
Charities	22,146.77	29,650.41	33,077.74	28,274.00
Soldiers' benefits	798.57	3,527.50	2,978.21	5,566.00
Schools	59,967.01	35,141.31	53,220.38	57,474.66
Libraries	2,054.32	1,450.54	2,229.64	197.41
Recreation	100.22	86.68	45.24	12.58
Pensions	—	—	—	—
Unclassified	393.18	2,619.13	2,908.59	4,752.19
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,573.93</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	4,573.93	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>171.70</i>	<i>—</i>	<i>1,358.49</i>	<i>1,202.22</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>16.50</i>	<i>—</i>
<b>Interest</b>	<b>7,346.28</b>	<b>4,573.97</b>	<b>21,188.40</b>	<b>5,141.79</b>
<i>Loans, general purposes</i>	<i>7,346.28</i>	<i>4,573.97</i>	<i>8,388.40</i>	<i>5,141.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>12,800.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,882.15</b>	<b>300.00</b>	<b>17,245.73</b>	<b>10,792.46</b>
<i>Departmental</i>	<i>6,882.15</i>	<i>300.00</i>	<i>15,792.97</i>	<i>10,261.37</i>
General government	22.50	—	—	409.27
Protection of persons and property	507.79	—	—	—
Health and sanitation	—	300.00	—	684.00
Highways	6,351.86	—	15,717.11	7,176.60
Charities	—	—	—	—
Schools	—	—	—	1,991.50
Libraries	—	—	—	—
Recreation	—	—	75.86	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,452.76</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,452.76	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>531.09</i>
<b>Municipal indebtedness</b>	<b>52,200.00</b>	<b>75,419.00</b>	<b>130,000.00</b>	<b>130,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,200.00</i>	<i>15,419.00</i>	<i>19,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>111,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>280.54</b>	<b>2,123.50</b>	<b>620.44</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>280.54</i>	<i>2,123.50</i>	<i>620.44</i>
<b>Refunds</b>	<b>673.76</b>	<b>331.20</b>	<b>163.45</b>	<b>1,155.12</b>
<b>Agency, trust, and investment</b>	<b>18,398.53</b>	<b>11,482.60</b>	<b>18,182.54</b>	<b>33,154.08</b>
<i>Taxes and licenses for State</i>	<i>6,255.00</i>	<i>5,799.00</i>	<i>5,956.00</i>	<i>8,745.33</i>
<i>Taxes for county</i>	<i>11,471.25</i>	<i>4,970.36</i>	<i>6,766.93</i>	<i>13,798.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.08</i>	<i>36.84</i>	<i>5,114.01</i>	<i>10,100.00</i>
<i>All other</i>	<i>664.20</i>	<i>676.40</i>	<i>345.60</i>	<i>510.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$132,500.08	\$122,298.02	\$152,352.65	\$164,315.60
Permanent debt (except from sinking funds)	12,200.00	15,419.00	19,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,882.15	300.00	17,245.73	10,792.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	60,000.00	111,000.00	125,000.00
Transfers (except to sinking funds) and refunds	673.76	611.74	2,286.95	1,775.56
Agency, trust, and investment	18,398.53	11,482.60	18,182.54	33,154.08
<b>Total payments</b>	<b>\$210,654.52</b>	<b>\$210,111.36</b>	<b>\$320,067.87</b>	<b>\$340,037.70</b>
<i>Balance on hand, including funds</i>	<i>11,323.13</i>	<i>6,142.51</i>	<i>14,257.15</i>	<i>26,233.25</i>
<b>GRAND TOTAL</b>	<b>\$221,977.65</b>	<b>\$216,253.87</b>	<b>\$334,325.02</b>	<b>\$366,270.95</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
<b>REVENUE.</b>	<b>\$116,787.98</b>	<b>\$166,955.94</b>	<b>\$106,688.00</b>	<b>\$113,256.32</b>
<b>General</b>	<b>86,972.41</b>	<b>148,683.80</b>	<b>98,304.62</b>	<b>75,676.38</b>
<i>Taxes</i>	<i>68,045.59</i>	<i>122,168.66</i>	<i>74,278.02</i>	<i>71,733.20</i>
Property, poll, and income	63,274.28	118,927.51	73,094.14	69,052.85
Corporation, bank, etc.	4,771.31	3,241.15	1,183.88	2,680.35
<i>Licenses and permits</i>	<i>682.50</i>	<i>1,089.07</i>	<i>1,657.00</i>	<i>1,108.00</i>
<i>Fines and forfeits</i>	<i>243.60</i>	<i>91.32</i>	<i>102.28</i>	<i>133.40</i>
<i>Grants and gifts</i>	<i>18,000.72</i>	<i>25,314.75</i>	<i>22,267.32</i>	<i>2,701.78</i>
For expenses	18,000.72	25,314.75	22,267.32	2,701.78
For outlays	—	—	—	—
All other	—	20.00	—	—
<b>Commercial</b>	<b>29,815.57</b>	<b>18,272.14</b>	<b>8,383.38</b>	<b>37,579.94</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,976.03</i>	<i>2,799.21</i>	<i>3,147.11</i>	<i>3,818.79</i>
<i>Departmental</i>	<i>18,626.29</i>	<i>6,701.78</i>	<i>2,265.57</i>	<i>11,641.18</i>
General government	34.50	3.78	60.00	298.82
Protection of persons and property	40.96	43.22	58.69	95.74
Health and sanitation	29.60	479.00	—	81.29
Highways	—	—	1,191.23	—
Charities	7,063.58	5,730.38	749.65	10,006.27
Soldiers' benefits	—	—	—	216.00
Schools	697.35	409.95	120.00	716.40
Libraries	—	28.20	6.00	70.97
Recreation	—	—	—	116.00
Unclassified	1,760.30	7.25	80.00	39.69
<i>Public service enterprises</i>	<i>14,957.92</i>	<i>6,235.55</i>	<i>—</i>	<i>15,817.39</i>
Electric light	—	—	—	—
Water	14,957.92	6,235.55	—	15,817.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>546.80</i>	<i>129.42</i>	<i>373.10</i>	<i>5.00</i>
<i>Interest</i>	<i>1,708.53</i>	<i>2,406.18</i>	<i>2,597.60</i>	<i>6,297.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	534.62	166.95	37.85	3,972.53
All other	1,173.91	2,239.23	2,559.75	2,325.05
<b>NON-REVENUE.</b>	<b>\$105,372.94</b>	<b>\$70,539.48</b>	<b>\$35,211.88</b>	<b>\$67,349.86</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>9,516.53</b>	<b>1,000.00</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>9,516.53</i>	<i>1,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>65,000.00</b>	<b>50,000.00</b>	<b>20,000.00</b>	<b>47,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>47,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>375.13</b>	<b>246.62</b>	<b>—</b>	<b>2,102.25</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	375.13	246.62	—	2,102.25
<b>Refunds</b>	<b>299.56</b>	<b>343.81</b>	<b>214.71</b>	<b>345.56</b>
<b>Agency, trust, and investment</b>	<b>39,698.25</b>	<b>10,432.52</b>	<b>13,997.17</b>	<b>17,902.05</b>
<i>Taxes and licenses for State</i>	<i>4,369.00</i>	<i>4,779.00</i>	<i>4,601.10</i>	<i>6,531.00</i>
<i>Taxes for county</i>	<i>3,284.88</i>	<i>4,689.10</i>	<i>8,200.87</i>	<i>7,479.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28,437.98</i>	<i>251.42</i>	<i>711.60</i>	<i>3,357.21</i>
All other	3,606.39	713.00	483.60	534.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$116,787.98	\$176,472.47	\$107,688.00	\$113,256.32
Premiums	—	—	—	—
Municipal indebtedness	65,000.00	50,000.00	20,000.00	47,000.00
Transfers and refunds	674.69	590.43	214.71	2,447.81
Agency, trust, and investment	39,698.25	10,432.52	13,997.17	17,902.05
<b>Total receipts</b>	<b>\$222,160.92</b>	<b>\$237,495.42</b>	<b>\$141,899.88</b>	<b>\$180,606.18</b>
Balance on hand, including funds	10,781.30	3,927.95	2,685.91	5,957.68
<b>GRAND TOTAL</b>	<b>\$232,942.22</b>	<b>\$241,423.37</b>	<b>\$144,585.79</b>	<b>\$186,563.86</b>

<sup>1</sup> Includes \$485.03 from administration of trust funds.



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
<b>Maintenance</b>	<b>\$97,620.33</b>	<b>\$121,506.32</b>	<b>\$93,783.79</b>	<b>\$96,858.69</b>
<i>Departmental</i>	<i>89,381.16</i>	<i>118,918.69</i>	<i>92,947.19</i>	<i>90,546.74</i>
General government	5,127.12	5,449.85	4,799.99	6,759.91
Protection of persons and property	3,802.17	5,491.97	2,655.08	6,134.27
Health and sanitation	3,512.38	4,205.29	2,562.18	5,255.84
Highways	16,919.06	14,501.59	18,904.68	9,598.23
Charities	15,000.91	26,401.73	9,342.68	22,493.38
Soldiers' benefits	1,479.08	573.37	442.52	692.98
Schools	40,758.60	59,951.80	52,931.59	34,069.40
Libraries	650.00	1,128.90	1,105.79	2,101.23
Recreation	30.11	143.35	8.28	2,538.94
Pensions	—	—	—	—
Unclassified	2,101.73	1,070.84	194.40	902.56
<i>Public service enterprises</i>	<i>7,027.17</i>	<i>2,297.63</i>	—	<i>5,471.38</i>
Electric light	—	—	—	—
Water	7,027.17	2,297.63	—	5,471.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>726.93</i>	<i>290.00</i>	<i>836.60</i>	<i>728.90</i>
<i>Administration of trust funds</i>	<i>485.07</i>	—	—	<i>111.67</i>
<b>Interest</b>	<b>7,226.93</b>	<b>5,411.71</b>	<b>1,970.83</b>	<b>2,626.79</b>
<i>Loans, general purposes</i>	<i>3,258.81</i>	<i>2,340.04</i>	<i>1,970.83</i>	<i>1,924.66</i>
<i>Loans, public service enterprises</i>	<i>3,968.12</i>	<i>3,071.67</i>	—	<i>703.13</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>1,961.53</b>	<b>11,142.57</b>	<b>2,000.00</b>	<b>7,514.42</b>
<i>Departmental</i>	<i>—</i>	<i>11,142.57</i>	<i>2,000.00</i>	<i>7,514.42</i>
General government	—	46.00	—	—
Protection of persons and property	—	50.47	—	1,493.60
Health and sanitation	—	—	—	—
Highways	—	11,046.10	2,000.00	6,020.82
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,961.53</i>	—	—	—
Electric light	—	—	—	—
Water	1,961.53	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>78,500.00</b>	<b>73,000.00</b>	<b>32,500.00</b>	<b>49,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>11,500.00</i>	<i>8,000.00</i>	<i>2,500.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>67,000.00</i>	<i>65,000.00</i>	<i>30,000.00</i>	<i>42,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>375.13</b>	<b>246.62</b>	—	<b>2,102.25</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>375.13</i>	<i>246.62</i>	—	<i>2,102.25</i>
<b>Refunds</b>	<b>299.56</b>	<b>343.81</b>	<b>214.71</b>	<b>345.56</b>
<b>Agency, trust, and investment</b>	<b>35,378.27</b>	<b>10,459.85</b>	<b>13,997.17</b>	<b>19,079.60</b>
<i>Taxes and licenses for State</i>	<i>4,369.00</i>	<i>4,779.00</i>	<i>4,601.10</i>	<i>6,531.00</i>
<i>Taxes for county</i>	<i>3,284.88</i>	<i>4,689.10</i>	<i>8,200.87</i>	<i>7,479.24</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>22,517.12</i>	<i>278.75</i>	<i>711.60</i>	<i>4,532.96</i>
<i>All other</i>	<i>5,207.27</i>	<i>713.00</i>	<i>483.60</i>	<i>536.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$104,847.26	\$126,918.03	\$95,754.62	\$99,485.48
Permanent debt (except from sinking funds)	11,500.00	8,000.00	2,500.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,961.53	11,142.57	2,000.00	7,514.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	67,000.00	65,000.00	30,000.00	42,000.00
Transfers (except to sinking funds) and refunds	674.69	590.43	214.71	2,447.81
Agency, trust, and investment	35,378.27	10,459.85	13,997.17	19,079.60
<b>Total payments</b>	<b>\$221,361.75</b>	<b>\$222,110.88</b>	<b>\$144,466.50</b>	<b>\$178,027.31</b>
Balance on hand, including funds	11,580.47	19,312.49	119.29	8,536.55
<b>GRAND TOTAL</b>	<b>\$232,942.22</b>	<b>\$241,423.37</b>	<b>\$144,585.79</b>	<b>\$186,563.86</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
<b>REVENUE.</b>	<b>\$288,846.36</b>	<b>\$98,020.94</b>	<b>\$139,749.59</b>	<b>\$124,651.33</b>
<b>General</b>	<b>255,871.89</b>	<b>85,816.23</b>	<b>112,109.67</b>	<b>92,193.55</b>
Taxes . . . . .	244,708.80	66,486.23	99,222.48	73,804.19
Property, poll, and income	237,017.77	66,166.25	97,871.78	71,977.05
Corporation, bank, etc.	7,691.03	319.98	1,350.70	1,527.14
Licenses and permits	644.20	50.00	1,237.50	1,001.96
Fines and forfeits	171.38	84.69	888.85	28.20
Grants and gifts	10,347.51	19,195.41	11,156.84	17,659.20
For expenses	10,347.51	19,195.41	11,156.84	17,659.20
For outlays	—	—	—	—
All other	—	—	104.00	—
<b>Commercial</b>	<b>32,974.47</b>	<b>12,204.71</b>	<b>27,639.92</b>	<b>32,457.78</b>
Special assessments	—	274.20	231.05	70.60
To meet expenses	—	274.20	231.05	70.60
To meet outlays	—	—	—	—
Privileges	7,775.45	4,079.29	5,495.79	4,761.93
Departmental	1,287.97	6,153.40	6,919.83	15,916.87
General government	117.00	—	108.47	225.00
Protection of persons and property	131.07	79.81	125.23	56.44
Health and sanitation	265.00	5.00	473.70	14.48
Highways	—	167.00	2,502.19	1,999.66
Charities	572.30	5,402.19	3,458.34	9,024.59
Soldiers' benefits	72.00	—	—	510.00
Schools	35.00	75.84	—	4,086.70
Libraries	40.60	—	77.20	—
Recreation	55.00	—	—	—
Unclassified	—	423.56	174.70	—
Public service enterprises	19,297.30	—	8,801.10	7,891.87
Electric light	—	—	—	—
Water	19,297.30	—	8,801.10	7,891.87
All other	—	—	—	—
Cemeteries	2,111.00	—	1,154.75	757.75
Interest	2,602.75	1,697.82	5,037.40	3,058.86
On sinking funds	—	—	—	—
On trust and investment funds	400.96	—	1,950.59	219.72
All other	2,101.79	1,697.82	3,086.81	2,839.14
<b>NON-REVENUE.</b>	<b>\$230,419.89</b>	<b>\$76,732.35</b>	<b>\$59,857.45</b>	<b>\$97,782.95</b>
<b>Offsets to outlays</b>	<b>488.61</b>	<b>11,545.21</b>	<b>—</b>	<b>6,470.00</b>
Departmental	—	11,545.21	—	6,470.00
Public service enterprises	488.61	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>198,091.80</b>	<b>55,000.00</b>	<b>45,000.00</b>	<b>79,428.57</b>
Loans, general purposes	18,000.00	—	—	12,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	180,000.00	55,000.00	45,000.00	66,444.00
Unpaid warrants or orders, current year	—	—	—	484.67
Premiums	91.80	—	—	—
<b>Transfers</b>	<b>47.65</b>	<b>—</b>	<b>3,903.01</b>	<b>268.42</b>
From sinking funds	—	—	—	—
All other	47.65	—	3,903.01	268.42
<b>Refunds</b>	<b>358.38</b>	<b>264.00</b>	<b>294.89</b>	<b>554.88</b>
<b>Agency, trust, and investment</b>	<b>31,433.45</b>	<b>9,923.14</b>	<b>10,659.55</b>	<b>11,061.08</b>
Taxes and licenses for State	15,762.64	3,825.00	4,223.36	4,843.00
Taxes for county	13,623.23	2,939.10	3,705.18	4,157.03
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,563.98	2,239.24	2,310.01	1,320.65
All other	483.60	919.80	421.00	740.46
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$289,334.97	\$109,566.15	\$139,749.59	\$131,121.33
Premiums	91.80	—	—	—
Municipal indebtedness	198,000.00	55,000.00	45,000.00	79,428.57
Transfers and refunds	406.03	264.00	4,197.90	823.30
Agency, trust, and investment	31,433.45	9,923.14	10,659.55	11,061.08
<b>Total receipts</b>	<b>\$519,266.25</b>	<b>\$174,753.29</b>	<b>\$199,607.04</b>	<b>\$222,434.28</b>
Balance on hand, including funds	31,360.97	17,200.17	14,390.46	3,464.96
<b>GRAND TOTAL</b>	<b>\$550,627.22</b>	<b>\$191,953.46</b>	<b>\$213,997.50</b>	<b>\$225,899.24</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
<b>Maintenance</b>	<b>\$259,909.79</b>	<b>\$88,615.65</b>	<b>\$98,335.71</b>	<b>\$105,308.17</b>
<i>Departmental</i>	<i>232,492.19</i>	<i>88,615.65</i>	<i>90,065.65</i>	<i>97,784.79</i>
General government	17,472.39	4,133.97	7,537.17	6,823.56
Protection of persons and property	37,077.83	2,460.95	6,754.42	5,634.97
Health and sanitation	19,300.65	3,084.99	4,064.74	2,050.23
Highways	44,074.93	30,183.49	19,172.17	23,634.50
Charities	31,783.09	17,009.74	8,832.37	17,381.10
Soldiers' benefits	4,563.00	—	500.00	1,981.00
Schools	59,505.89	31,196.82	39,436.67	39,558.06
Libraries	5,696.82	—	1,376.64	—
Recreation	10,947.62	7.14	12.79	165.77
Pensions	663.96	—	—	—
Unclassified	1,406.01	538.55	2,378.68	555.60
<i>Public service enterprises</i>	<i>22,564.42</i>	<i>—</i>	<i>5,921.71</i>	<i>6,448.65</i>
Electric light	—	—	—	—
Water	22,564.42	—	5,921.71	6,448.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,853.18</i>	<i>—</i>	<i>2,209.90</i>	<i>1,074.73</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>138.45</i>	<i>—</i>
<b>Interest</b>	<b>9,040.90</b>	<b>2,463.23</b>	<b>4,806.54</b>	<b>6,853.36</b>
<i>Loans, general purposes</i>	<i>8,710.90</i>	<i>2,463.23</i>	<i>3,873.94</i>	<i>4,704.61</i>
<i>Loans, public service enterprises</i>	<i>330.00</i>	<i>—</i>	<i>932.60</i>	<i>2,148.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>31,260.81</b>	<b>16,983.05</b>	<b>2,506.53</b>	<b>12,390.06</b>
<i>Departmental</i>	<i>22,492.13</i>	<i>16,983.05</i>	<i>1,722.10</i>	<i>12,390.06</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	524.08	—	—	—
Highways	—	15,788.38	1,662.50	12,014.93
Charities	—	—	—	—
Schools	—	129.00	59.60	—
Libraries	—	—	—	—
Recreation	21,968.05	—	—	375.13
Unclassified	—	1,065.67	—	—
<i>Public service enterprises</i>	<i>8,768.68</i>	<i>—</i>	<i>731.33</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,768.68	—	731.33	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>53.10</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>191,500.00</b>	<b>58,000.00</b>	<b>70,400.00</b>	<b>75,313.72</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>121,500.00</i>	<i>3,000.00</i>	<i>15,400.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>55,000.00</i>	<i>55,000.00</i>	<i>61,444.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,869.72</i>
<b>Transfers</b>	<b>47.65</b>	<b>—</b>	<b>3,903.01</b>	<b>268.42</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>47.65</i>	<i>—</i>	<i>3,903.01</i>	<i>268.42</i>
<b>Refunds</b>	<b>358.38</b>	<b>264.00</b>	<b>294.89</b>	<b>554.88</b>
<b>Agency, trust, and investment</b>	<b>31,459.26</b>	<b>9,927.54</b>	<b>9,355.24</b>	<b>11,073.28</b>
<i>Taxes and licenses for State</i>	<i>15,762.64</i>	<i>3,325.00</i>	<i>4,223.36</i>	<i>4,843.00</i>
<i>Taxes for county</i>	<i>13,623.23</i>	<i>2,939.10</i>	<i>3,705.18</i>	<i>4,157.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,589.79</i>	<i>2,238.24</i>	<i>1,000.90</i>	<i>1,336.45</i>
<i>All other</i>	<i>483.60</i>	<i>925.20</i>	<i>425.80</i>	<i>736.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$268,950.69	\$91,078.88	\$103,142.25	\$112,161.53
Permanent debt (except from sinking funds)	121,500.00	3,000.00	15,400.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,260.81	16,983.05	2,506.53	12,390.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	170,000.00	55,000.00	55,000.00	63,313.72
Transfers (except to sinking funds) and refunds	406.03	264.00	4,197.90	823.30
Agency, trust, and investment	31,459.26	9,927.54	9,355.24	11,073.28
<b>Total payments</b>	<b>\$523,576.79</b>	<b>\$176,253.47</b>	<b>\$189,601.92</b>	<b>\$211,761.89</b>
Balance on hand, including funds	27,050.43	15,699.99	24,395.58	14,137.35
<b>GRAND TOTAL</b>	<b>\$550,627.22</b>	<b>\$191,953.46</b>	<b>\$213,997.50</b>	<b>\$225,899.24</b>

<sup>1</sup> Includes \$4,000 paid from offsets to outlay.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
<b>REVENUE.</b>	<b>\$117,384.20</b>	<b>\$105,251.98</b>	<b>\$134,008.01</b>	<b>\$71,351.42</b>
<b>General</b>	<b>93,784.68</b>	<b>91,296.68</b>	<b>105,366.13</b>	<b>48,446.72</b>
<i>Taxes</i>	<i>83,169.61</i>	<i>73,463.57</i>	<i>83,743.14</i>	<i>34,529.77</i>
Property, poll, and income	79,287.23	71,860.62	78,595.65	34,444.36
Corporation, bank, etc.	3,882.38	1,602.95	5,147.49	85.41
<i>Licenses and permits</i>	<i>332.00</i>	<i>1,690.86</i>	<i>2,118.34</i>	<i>525.00</i>
<i>Fines and forfeits</i>	<i>130.55</i>	<i>291.25</i>	<i>341.00</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>10,152.52</i>	<i>15,850.00</i>	<i>19,163.65</i>	<i>13,386.95</i>
For expenses	10,152.52	15,850.00	19,163.65	13,386.95
For outlays	—	—	—	—
All other	—	1.00	—	—
<b>Commercial</b>	<b>23,599.52</b>	<b>13,955.30</b>	<b>28,641.88</b>	<b>22,904.70</b>
<i>Special assessments</i>	—	—	—	169.25
To meet expenses	—	—	—	169.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,443.55</i>	<i>3,116.17</i>	<i>2,851.84</i>	<i>3,686.46</i>
<i>Departmental</i>	<i>10,951.99</i>	<i>1,982.96</i>	<i>17,265.16</i>	<i>8,574.10</i>
General government	131.20	411.63	125.00	83.80
Protection of persons and property	56.80	143.44	70.94	29.44
Health and sanitation	66.00	30.00	92.00	105.74
Highways	4,000.00	218.12	9,660.93	3,808.40
Charities	1,261.24	924.26	4,101.39	3,927.49
Soldiers' benefits	628.00	—	—	168.00
Schools	3,880.80	211.55	2,713.22	425.51
Libraries	61.04	43.96	6.91	25.72
Recreation	—	—	—	—
Unclassified	866.91	—	494.77	—
<i>Public service enterprises</i>	—	5,761.91	—	9,467.31
Electric light	—	—	—	—
Water	—	5,761.91	—	9,467.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,548.35</i>	<i>242.89</i>	<i>1,073.27</i>	—
<i>Interest</i>	<i>5,655.63</i>	<i>2,852.37</i>	<i>7,451.61</i>	<i>1,007.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,527.25	122.21	6,656.99	17.90
All other	2,128.38	2,730.16	794.62	989.68
<b>NON-REVENUE.</b>	<b>\$124,982.71</b>	<b>\$40,159.86</b>	<b>\$57,083.46</b>	<b>\$44,828.96</b>
<b>Offsets to outlays</b>	<b>4,999.98</b>	—	<b>4,856.75</b>	<b>19,370.19</b>
<i>Departmental</i>	<i>4,999.98</i>	—	<i>4,856.75</i>	<i>19,370.19</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>90,000.00</b>	<b>26,000.00</b>	<b>40,000.00</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	—	—	20,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>26,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>3,455.26</b>	—	<b>197.80</b>	—
<i>From sinking funds</i>	—	—	—	—
All other	3,455.26	—	197.80	—
<b>Refunds</b>	<b>326.99</b>	<b>410.52</b>	<b>705.69</b>	<b>161.17</b>
<b>Agency, trust, and investment</b>	<b>26,200.48</b>	<b>13,749.34</b>	<b>11,323.22</b>	<b>10,297.60</b>
<i>Taxes and licenses for State</i>	<i>6,026.00</i>	<i>4,399.36</i>	<i>4,543.34</i>	<i>2,497.00</i>
<i>Taxes for county</i>	<i>5,151.10</i>	<i>7,819.44</i>	<i>4,451.00</i>	<i>2,277.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>14,392.58</i>	<i>1,192.14</i>	<i>1,809.28</i>	<i>5,025.00</i>
All other	630.80	338.40	519.60	498.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$122,384.18	\$105,251.98	\$138,864.76	\$90,721.61
Premiums	—	—	—	—
Municipal indebtedness	90,000.00	26,000.00	40,000.00	15,000.00
Transfers and refunds	3,782.25	410.52	903.49	161.17
Agency, trust, and investment	26,200.48	13,749.34	11,323.22	10,297.60
<b>Total receipts</b>	<b>\$242,366.91</b>	<b>\$145,411.84</b>	<b>\$191,091.47</b>	<b>\$116,180.38</b>
Balance on hand, including funds	15,477.93	6,062.31	10,110.84	104.17
<b>GRAND TOTAL</b>	<b>\$257,844.84</b>	<b>\$151,474.15</b>	<b>\$201,202.31</b>	<b>\$116,284.55</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
<b>Maintenance</b>	<b>\$105,008.20</b>	<b>\$74,199.86</b>	<b>\$114,644.06</b>	<b>\$60,019.11</b>
<i>Departmental</i>	<i>102,587.89</i>	<i>72,793.12</i>	<i>112,373.43</i>	<i>55,563.30</i>
General government	5,486.52	6,336.98	3,857.85	3,607.67
Protection of persons and property	9,619.78	3,475.19	2,883.84	1,372.26
Health and sanitation	3,576.01	1,368.00	2,444.69	3,310.57
Highways	27,699.17	3,760.06	31,513.30	17,363.82
Charities	11,529.87	4,745.35	27,564.27	5,562.48
Soldiers' benefits	1,933.40	120.72	1,615.08	296.00
Schools	39,788.30	50,681.75	34,772.56	22,756.87
Libraries	1,286.61	1,192.41	1,058.66	387.62
Recreation	124.30	7.71	208.23	39.02
Pensions	—	—	—	—
Unclassified	1,543.93	1,034.95	6,454.95	866.99
<i>Public service enterprises</i>	<i>—</i>	<i>1,035.89</i>	<i>—</i>	<i>4,455.81</i>
Electric light	—	—	—	—
Water	—	1,035.89	—	4,455.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,420.31</i>	<i>40.85</i>	<i>2,264.33</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>6.30</i>	<i>—</i>
<b>Interest</b>	<b>3,759.25</b>	<b>3,015.23</b>	<b>621.56</b>	<b>2,027.07</b>
<i>Loans, general purposes</i>	<i>3,759.25</i>	<i>3,015.23</i>	<i>621.56</i>	<i>1,213.07</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>814.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,845.58</b>	<b>492.11</b>	<b>7,878.04</b>	<b>10,193.61</b>
<i>Departmental</i>	<i>9,173.04</i>	<i>492.11</i>	<i>7,878.04</i>	<i>9,663.61</i>
General government	—	153.46	—	—
Protection of persons and property	—	338.65	—	—
Health and sanitation	—	—	60.00	240.00
Highways	8,073.04	—	7,658.04	9,016.15
Charities	—	—	—	—
Schools	1,100.00	—	160.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	407.46
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>530.00</i>
Electric light	—	—	—	—
Water	—	—	—	530.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,672.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>76,500.00</b>	<b>48,000.00</b>	<b>60,000.00</b>	<b>33,300.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,500.00</i>	<i>7,000.00</i>	<i>—</i>	<i>12,306.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>41,000.00</i>	<i>60,000.00</i>	<i>21,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,455.26</b>	<b>—</b>	<b>197.80</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,455.26</i>	<i>—</i>	<i>197.80</i>	<i>—</i>
<b>Refunds</b>	<b>326.99</b>	<b>410.52</b>	<b>705.69</b>	<b>161.17</b>
<b>Agency, trust, and investment</b>	<b>25,251.11</b>	<b>13,155.75</b>	<b>11,875.03</b>	<b>10,317.49</b>
<i>Taxes and licenses for State</i>	<i>6,026.00</i>	<i>4,399.36</i>	<i>4,543.34</i>	<i>2,497.00</i>
<i>Taxes for county</i>	<i>5,151.10</i>	<i>7,819.44</i>	<i>4,451.00</i>	<i>2,277.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,476.21</i>	<i>600.35</i>	<i>2,361.09</i>	<i>5,044.89</i>
<i>All other</i>	<i>597.80</i>	<i>336.60</i>	<i>619.60</i>	<i>498.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$108,767.45	\$77,215.09	\$115,265.62	\$62,046.18
Permanent debt (except from sinking funds)	6,500.00	7,000.00	—	12,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,845.58	492.11	7,878.04	10,193.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	41,000.00	60,000.00	21,000.00
Transfers (except to sinking funds) and refunds	3,782.25	410.52	903.49	161.17
Agency, trust, and investment	25,251.11	13,155.75	11,875.03	10,317.49
<b>Total payments</b>	<b>\$225,146.39</b>	<b>\$139,273.47</b>	<b>\$195,922.18</b>	<b>\$116,018.45</b>
Balance on hand, including funds	32,698.45	12,200.68	5,280.13	266.10
<b>GRAND TOTAL</b>	<b>\$257,844.84</b>	<b>\$151,474.15</b>	<b>\$201,202.31</b>	<b>\$116,284.55</b>

<sup>1</sup> Includes \$5,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
<b>REVENUE.</b>	<b>\$215,060.46</b>	<b>\$91,100.72</b>	<b>\$68,905.93</b>	<b>\$150,901.18</b>
<b>General</b>	<b>155,419.61</b>	<b>78,778.37</b>	<b>50,284.50</b>	<b>120,997.15</b>
<i>Taxes</i>	<i>143,216.92</i>	<i>62,519.22</i>	<i>44,279.72</i>	<i>105,236.63</i>
Property, poll, and income	138,904.88	58,879.34	42,922.76	99,395.07
Corporation, bank, etc.	4,312.04	3,639.88	1,356.96	5,841.46
<i>Licenses and permits</i>	<i>329.06</i>	<i>930.00</i>	<i>535.84</i>	<i>613.34</i>
<i>Fines and forfeits</i>	<i>102.75</i>	<i>52.00</i>	<i>657.18</i>	<i>—</i>
<i>Grants and gifts</i>	<i>11,759.73</i>	<i>15,277.15</i>	<i>4,761.76</i>	<i>15,147.28</i>
For expenses	11,759.73	15,277.15	4,761.76	15,147.28
For outlays	—	—	—	—
<i>All other</i>	<i>11.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>59,640.85</b>	<b>12,322.35</b>	<b>18,621.43</b>	<b>29,904.03</b>
<i>Special assessments</i>	<i>221.02</i>	<i>221.02</i>	<i>106.25</i>	<i>8.00</i>
To meet expenses	—	221.02	106.25	8.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,548.89</i>	<i>2,329.92</i>	<i>2,718.46</i>	<i>3,167.38</i>
<i>Departmental</i>	<i>13,649.42</i>	<i>17,806.15</i>	<i>7,726.03</i>	<i>12,568.85</i>
General government	530.88	355.05	—	395.99
Protection of persons and property	279.73	69.44	25.13	38.81
Health and sanitation	168.25	293.63	39.29	1,125.89
Highways	6,998.74	3,030.96	—	2,106.13
Charities	4,231.42	3,959.60	7,182.07	8,299.77
Soldiers' benefits	—	—	320.00	240.00
Schools	1,390.93	52.52	152.49	305.26
Libraries	49.47	25.00	7.05	57.00
Recreation	—	—	—	—
Unclassified	—	119.95	—	—
<i>Public service enterprises</i>	<i>34,336.95</i>	<i>—</i>	<i>6,559.35</i>	<i>10,583.65</i>
Electric light	34,336.95	—	—	—
Water	—	—	6,559.35	10,583.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>317.79</i>	<i>—</i>	<i>786.02</i>
<i>Interest</i>	<i>7,105.59</i>	<i>1,647.47</i>	<i>1,511.34</i>	<i>2,790.13</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,129.46	547.13	38.84	—
All other	3,976.13	1,100.34	1,472.50	2,790.13
<b>NON-REVENUE.</b>	<b>\$141,411.70</b>	<b>\$38,148.31</b>	<b>\$39,614.42</b>	<b>\$91,736.53</b>
<b>Offsets to outlays</b>	<b>17,880.18</b>	<b>305.68</b>	<b>—</b>	<b>1,821.73</b>
<i>Departmental</i>	<i>16,925.22</i>	<i>305.68</i>	<i>—</i>	<i>1,400.00</i>
<i>Public service enterprises</i>	<i>1,954.96</i>	<i>—</i>	<i>—</i>	<i>421.73</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>58,500.18</b>	<b>30,000.00</b>	<b>33,500.00</b>	<b>80,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>23,500.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>58,500.18</i>	<i>30,000.00</i>	<i>10,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,419.74</b>	<b>464.51</b>	<b>—</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,419.74	464.51	—	—
<b>Refunds</b>	<b>1,028.35</b>	<b>137.12</b>	<b>127.78</b>	<b>380.92</b>
<b>Agency, trust, and investment</b>	<b>62,583.25</b>	<b>7,241.00</b>	<b>5,986.64</b>	<b>9,533.88</b>
<i>Taxes and licenses for State</i>	<i>6,643.12</i>	<i>3,477.00</i>	<i>3,700.00</i>	<i>4,599.00</i>
<i>Taxes for county</i>	<i>6,874.07</i>	<i>2,891.85</i>	<i>1,827.81</i>	<i>3,885.92</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48,617.69</i>	<i>563.15</i>	<i>10.03</i>	<i>592.16</i>
<i>All other</i>	<i>1,448.47</i>	<i>309.00</i>	<i>448.80</i>	<i>466.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$232,940.64	\$91,406.40	\$68,905.93	\$152,722.91
Premiums	—	—	—	—
Municipal indebtedness	58,500.18	30,000.00	33,500.00	80,000.00
Transfers and refunds	2,448.09	601.63	127.78	380.92
Agency, trust, and investment	62,583.25	7,241.00	5,986.64	9,533.88
<b>Total receipts</b>	<b>\$356,472.16</b>	<b>\$129,249.03</b>	<b>\$108,520.35</b>	<b>\$242,637.71</b>
Balance on hand, including funds	24,156.64	3,455.95	1,312.54	22,863.54
<b>GRAND TOTAL</b>	<b>\$380,628.80</b>	<b>\$132,704.98</b>	<b>\$109,832.89</b>	<b>\$265,501.25</b>

<sup>1</sup> Includes \$19.95 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
<b>Maintenance</b>	<b>\$170,832.90</b>	<b>\$84,342.82</b>	<b>\$74,327.12</b>	<b>\$104,231.61</b>
<i>Departmental</i>	<i>136,301.47</i>	<i>83,701.07</i>	<i>68,850.39</i>	<i>98,446.85</i>
General government	8,765.63	3,463.19	6,395.78	6,189.64
Protection of persons and property	7,709.70	3,686.15	5,439.74	3,936.98
Health and sanitation	3,325.36	3,693.90	2,435.93	3,279.43
Highways	41,157.69	17,548.46	7,357.64	19,622.62
Charities	17,772.74	17,468.62	14,763.12	14,508.62
Soldiers' benefits	1,272.00	3,039.85	1,630.50	1,675.42
Schools	47,068.50	32,065.31	29,460.19	43,838.00
Libraries	4,255.67	1,174.79	661.61	1,440.00
Recreation	1,067.58	153.91	36.82	432.28
Pensions	—	—	—	—
Unclassified	3,906.60	1,406.89	669.06	3,523.86
<i>Public service enterprises</i>	<i>34,531.43</i>	<i>—</i>	<i>5,476.73</i>	<i>4,685.98</i>
Electric light	34,531.43	—	—	—
Water	—	—	5,476.73	4,585.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>555.30</i>	<i>—</i>	<i>1,198.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>86.45</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>4,545.32</b>	<b>1,899.94</b>	<b>804.87</b>	<b>6,645.75</b>
<i>Loans, general purposes</i>	<i>4,545.32</i>	<i>1,899.94</i>	<i>804.87</i>	<i>5,931.37</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>714.38</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>32,466.65</b>	<b>350.00</b>	<b>1,825.57</b>	<b>3,986.43</b>
<i>Departmental</i>	<i>20,276.69</i>	<i>350.00</i>	<i>1,066.75</i>	<i>2,999.29</i>
General government	165.60	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	94.91	—	182.05	—
Highways	20,016.18	350.00	874.70	2,999.29
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>12,189.96</i>	<i>—</i>	<i>768.82</i>	<i>987.14</i>
Electric light	12,189.96	—	—	—
Water	—	—	768.82	987.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>82,500.18</b>	<b>34,500.00</b>	<b>25,319.80</b>	<b>97,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>4,500.00</i>	<i>3,319.80</i>	<i>17,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,500.18</i>	<i>30,000.00</i>	<i>22,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,419.74</b>	<b>464.51</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,419.74</i>	<i>464.51</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>1,028.35</b>	<b>137.12</b>	<b>127.78</b>	<b>380.92</b>
<b>Agency, trust, and investment</b>	<b>62,327.02</b>	<b>7,227.74</b>	<b>6,020.68</b>	<b>9,533.88</b>
<i>Taxes and licenses for State</i>	<i>6,643.12</i>	<i>3,477.00</i>	<i>3,700.00</i>	<i>4,699.00</i>
<i>Taxes for county</i>	<i>5,874.07</i>	<i>2,891.85</i>	<i>1,827.81</i>	<i>3,885.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48,414.76</i>	<i>549.89</i>	<i>48.87</i>	<i>592.16</i>
<i>All other</i>	<i>1,395.07</i>	<i>309.00</i>	<i>444.00</i>	<i>456.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$175,378.22	\$86,242.76	\$75,131.99	\$110,877.36
Permanent debt (except from sinking funds)	12,000.00	4,500.00	3,319.80	17,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	32,466.65	350.00	1,825.57	3,986.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,500.18	30,000.00	22,000.00	80,000.00
Transfers (except to sinking funds) and refunds	2,448.09	601.63	127.78	380.92
Agency, trust, and investment	62,327.02	7,227.74	6,020.68	9,533.88
<b>Total payments</b>	<b>\$355,120.16</b>	<b>\$128,922.13</b>	<b>\$108,425.82</b>	<b>\$222,278.59</b>
<i>Balance on hand, including funds</i>	<i>25,508.64</i>	<i>3,782.85</i>	<i>1,407.07</i>	<i>43,222.66</i>
<b>GRAND TOTAL</b>	<b>\$380,628.80</b>	<b>\$132,704.98</b>	<b>\$109,832.89</b>	<b>\$265,501.25</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
<b>REVENUE.</b>	<b>\$152,511.01</b>	<b>\$114,000.72</b>	<b>\$123,547.35</b>	<b>\$93,837.96</b>
<b>General</b>	<b>86,737.47</b>	<b>76,537.42</b>	<b>104,480.21</b>	<b>76,283.30</b>
Taxes . . . . .	68,333.80	65,865.19	101,673.84	63,701.34
Property, poll, and income	66,737.42	65,028.22	99,891.94	60,286.61
Corporation, bank, etc.	1,596.38	836.97	1,781.90	3,414.73
Licenses and permits	667.50	1,196.75	841.25	541.00
Fines and forfeits	831.00	61.50	277.95	1.00
Grants and gifts	16,905.17	9,413.98	1,687.17	12,039.96
For expenses	16,905.17	9,413.98	1,687.17	12,039.96
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>65,773.54</b>	<b>37,463.30</b>	<b>19,067.14</b>	<b>17,554.66</b>
Special assessments	128.02	180.46	777.55	—
To meet expenses	128.02	180.46	777.55	—
To meet outlays	—	—	—	—
Privileges	2,729.97	2,145.47	6,620.88	2,583.77
Departmental	20,015.49	3,627.20	8,564.44	7,541.59
General government	762.30	1.40	1,251.29	438.00
Protection of persons and property	75.18	43.45	117.87	20.69
Health and sanitation	455.41	261.43	811.43	—
Highways	1,905.73	444.93	—	15.00
Charities	15,673.58	2,076.93	4,418.99	5,828.08
Soldiers' benefits	400.00	470.00	240.00	240.00
Schools	640.02	171.12	1,070.70	937.82
Libraries	99.27	49.94	610.00	62.00
Recreation	—	108.00	—	—
Unclassified	4.00	—	44.16	—
Public service enterprises	38,675.32	27,814.65	—	4,373.78
Electric light	28,632.98	20,576.79	—	—
Water	10,042.34	7,237.86	—	4,373.78
All other	—	—	—	—
Cemeteries	1,686.70	1,268.64	—	—
Interest	2,538.04	2,426.88	3,104.27	3,055.52
On sinking funds	—	—	—	—
On trust and investment funds	940.07	770.93	716.89	2,605.01
All other	1,597.97	1,655.95	2,387.38	450.51
<b>NON-REVENUE.</b>	<b>\$112,704.83</b>	<b>\$70,649.90</b>	<b>\$23,454.72</b>	<b>\$56,532.91</b>
<b>Offsets to outlays</b>	<b>3,500.00</b>	<b>1,700.00</b>	<b>200.00</b>	<b>6,987.42</b>
Departmental	3,500.00	1,700.00	200.00	6,987.42
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>96,300.00</b>	<b>60,000.00</b>	<b>—</b>	<b>40,000.00</b>
Loans, general purposes	18,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	78,300.00	60,000.00	—	40,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,434.05</b>	<b>1,979.96</b>	<b>539.46</b>	<b>1,534.11</b>
From sinking funds	—	—	—	—
All other	1,434.05	1,979.96	539.46	1,534.11
<b>Refunds</b>	<b>1,072.45</b>	<b>117.18</b>	<b>335.72</b>	<b>342.15</b>
<b>Agency, trust, and investment</b>	<b>10,398.33</b>	<b>6,852.76</b>	<b>22,379.54</b>	<b>7,669.23</b>
Taxes and licenses for State	3,407.00	2,846.00	7,639.69	3,202.86
Taxes for county	2,642.08	1,981.56	12,371.72	3,002.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,691.24	1,319.40	1,922.33	1,008.37
All other	658.01	705.80	445.80	456.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$156,011.01	\$115,700.72	\$123,747.35	\$100,825.38
Premiums	—	—	—	—
Municipal indebtedness	96,300.00	60,000.00	—	40,000.00
Transfers and refunds	2,506.50	2,097.14	875.18	1,876.26
Agency, trust, and investment	10,398.33	6,852.76	22,379.54	7,669.23
<b>Total receipts</b>	<b>\$265,215.84</b>	<b>\$184,650.62</b>	<b>\$147,002.07</b>	<b>\$150,370.87</b>
Balance on hand, including funds	28,584.91	1,195.20	43,786.56	5,105.60
<b>GRAND TOTAL</b>	<b>\$293,800.75</b>	<b>\$185,845.82</b>	<b>\$190,788.63</b>	<b>\$155,476.47</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
<b>Maintenance</b>	<b>\$151,320.61</b>	<b>\$95,486.80</b>	<b>\$111,172.77</b>	<b>\$82,825.42</b>
<i>Departmental</i>	<i>118,692.98</i>	<i>74,290.08</i>	<i>110,974.77</i>	<i>79,752.34</i>
General government	6,714.55	4,648.53	13,031.98	5,925.58
Protection of persons and property	8,072.52	6,234.92	8,687.62	3,165.30
Health and sanitation	4,343.67	2,116.94	7,359.62	2,043.65
Highways	15,831.61	14,140.54	16,375.89	17,334.41
Charities	47,387.82	12,445.09	18,104.13	13,990.78
Soldiers' benefits	6,099.57	2,764.56	345.98	1,025.56
Schools	27,354.76	29,432.25	38,816.42	33,668.03
Libraries	1,593.00	1,090.48	1,762.18	1,904.45
Recreation	87.85	60.96	2,699.16	31.08
Pensions	—	—	—	—
Unclassified	1,207.63	1,355.81	3,791.79	665.50
<i>Public service enterprises</i>	<i>30,036.98</i>	<i>19,524.13</i>	<i>198.00</i>	<i>2,896.04</i>
Electric light	21,066.61	14,319.12	—	—
Water	8,970.37	5,205.01	—	2,896.04
All other	—	—	198.00	—
<i>Cemeteries</i>	<i>2,590.65</i>	<i>1,672.59</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>175.04</i>
<b>Interest</b>	<b>2,964.04</b>	<b>2,966.66</b>	<b>—</b>	<b>1,569.22</b>
<i>Loans, general purposes</i>	<i>2,644.04</i>	<i>1,880.41</i>	<i>—</i>	<i>1,449.22</i>
<i>Loans, public service enterprises</i>	<i>320.00</i>	<i>1,086.25</i>	<i>—</i>	<i>120.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,047.45</b>	<b>2,609.65</b>	<b>13,938.01</b>	<b>9,690.45</b>
<i>Departmental</i>	<i>8,877.41</i>	<i>100.00</i>	<i>13,938.01</i>	<i>9,690.45</i>
General government	—	—	—	—
Protection of persons and property	959.18	—	533.85	—
Health and sanitation	—	—	—	180.00
Highways	7,590.98	—	10,023.13	9,319.35
Charities	—	—	367.61	—
Schools	327.25	100.00	564.90	191.10
Libraries	—	—	—	—
Recreation	—	—	2,448.52	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,170.04</i>	<i>2,509.65</i>	<i>—</i>	<i>—</i>
Electric light	5,212.33	2,096.66	—	—
Water	957.71	412.99	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>85,300.00</b>	<b>71,500.00</b>	<b>—</b>	<b>43,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>5,500.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>83,300.00</i>	<i>66,000.00</i>	<i>—</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,434.05</b>	<b>1,979.96</b>	<b>539.46</b>	<b>1,534.11</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,434.05</i>	<i>1,979.96</i>	<i>539.46</i>	<i>1,534.11</i>
<b>Refunds</b>	<b>1,072.45</b>	<b>117.18</b>	<b>335.72</b>	<b>342.15</b>
<b>Agency, trust, and investment</b>	<b>10,000.35</b>	<b>7,991.10</b>	<b>22,359.35</b>	<b>7,716.91</b>
<i>Taxes and licenses for State</i>	<i>3,407.00</i>	<i>2,846.00</i>	<i>7,639.69</i>	<i>3,202.86</i>
<i>Taxes for county</i>	<i>2,642.08</i>	<i>1,981.56</i>	<i>12,371.72</i>	<i>3,002.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,199.31</i>	<i>2,578.87</i>	<i>1,902.14</i>	<i>1,056.05</i>
<i>All other</i>	<i>751.96</i>	<i>584.67</i>	<i>445.80</i>	<i>456.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$154,284.65	\$98,453.46	\$111,172.77	\$84,394.64
Permanent debt (except from sinking funds)	2,000.00	5,500.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,047.45	2,609.65	13,938.01	9,690.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	83,300.00	66,000.00	—	40,000.00
Transfers (except to sinking funds) and refunds	2,506.50	2,097.14	875.18	1,876.26
Agency, trust, and investment	10,000.35	7,991.10	22,359.35	7,716.91
<b>Total payments</b>	<b>\$267,138.95</b>	<b>\$182,651.35</b>	<b>\$148,345.31</b>	<b>\$146,678.26</b>
<i>Balance on hand, including funds</i>	<i>26,661.80</i>	<i>3,194.47</i>	<i>42,443.32</i>	<i>8,798.21</i>
<b>GRAND TOTAL</b>	<b>\$293,800.75</b>	<b>\$185,845.82</b>	<b>\$190,788.63</b>	<b>\$155,476.47</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE.	\$111,969.13	\$129,043.54	\$131,717.98	\$96,743.37
General	101,576.53	106,064.85	109,600.05	82,052.29
Taxes	89,837.89	90,068.58	95,593.47	66,835.24
Property, poll, and income	88,800.66	87,010.81	92,666.01	55,290.58
Corporation, bank, etc.	1,037.03	3,057.77	2,927.46	1,544.66
Licenses and permits	4,794.10	662.00	311.00	542.00
Fines and forfeits	1,542.60	172.60	50.00	230.00
Grants and gifts	5,402.24	15,161.67	13,641.33	24,445.05
For expenses	5,402.24	15,161.67	13,641.33	24,445.05
For outlays	—	—	—	—
All other	—	—	4.25	—
Commercial	10,392.60	22,978.69	22,117.93	14,691.08
Special assessments	223.90	—	306.26	—
To meet expenses	223.90	—	306.26	—
To meet outlays	—	—	—	—
Privileges	3,035.85	4,269.53	4,124.06	2,680.11
Departmental	4,918.41	6,726.19	5,155.38	8,767.67
General government	—	364.00	251.01	62.91
Protection of persons and property	118.55	35.55	85.03	24.26
Health and sanitation	226.91	356.20	—	1.75
Highways	—	—	1,226.55	3,186.95
Charities	3,234.42	4,084.52	714.27	5,101.94
Soldiers' benefits	773.00	730.00	15.00	80.00
Schools	449.83	430.20	2,761.02	326.86
Libraries	47.07	37.26	23.50	3.00
Recreation	—	—	—	—
Unclassified	68.63	688.46	79.00	—
Public service enterprises	—	8,643.24	8,644.16	—
Electric light	—	—	—	—
Water	—	8,643.24	8,644.16	—
All other	—	—	—	—
Cemeteries	—	—	1,842.00	383.36
Interest	2,209.44	3,339.73	2,046.07	2,859.94
On sinking funds	—	—	—	—
On trust and investment funds	640.44	81.96	160.03	1,677.13
All other	1,569.00	3,257.77	1,886.04	1,182.81
NON-REVENUE.	\$123,807.69	\$109,948.57	\$18,613.70	\$80,386.10
Offsets to outlays	18,685.25	—	4,544.02	4,014.20
Departmental	18,685.25	—	3,941.77	4,014.20
Public service enterprises	—	—	602.25	—
Cemeteries	—	—	—	—
Municipal indebtedness	95,000.00	99,000.00	—	64,630.00
Loans, general purposes	—	—	—	4,630.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	95,000.00	99,000.00	—	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	310.29	104.00	49.25	695.20
From sinking funds	—	—	—	—
All other	310.29	104.00	49.25	695.20
Refunds	92.18	267.01	405.03	120.21
Agency, trust, and investment	9,719.97	10,577.56	13,615.40	10,926.49
Taxes and licenses for State	4,784.00	4,464.00	5,417.00	3,088.00
Taxes for county	3,632.86	4,986.16	5,486.00	2,795.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,188.51	501.00	2,018.00	4,139.69
All other	114.60	628.40	694.40	903.80
RECAPITULATION.				
Revenue and offsets to outlays	\$130,654.38	\$129,043.54	\$136,262.00	\$100,757.57
Premiums	—	—	—	—
Municipal indebtedness	95,000.00	99,000.00	—	64,630.00
Transfers and refunds	402.47	371.01	454.28	815.41
Agency, trust, and investment	9,719.97	10,577.56	13,615.40	10,926.49
Total receipts	\$235,776.82	\$238,992.11	\$150,331.68	\$177,129.47
Balance on hand, including funds	15,341.01	3,206.70	70,330.68	12,521.69
GRAND TOTAL	\$251,117.83	\$242,198.81	\$220,662.36	\$189,651.16

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
<b>Maintenance</b>	<b>\$93,650.16</b>	<b>\$110,932.42</b>	<b>\$100,469.67</b>	<b>\$89,790.44</b>
<i>Departmental</i>	<i>93,544.20</i>	<i>104,576.63</i>	<i>94,371.88</i>	<i>89,167.80</i>
General government	7,504.69	6,350.54	5,839.94	4,706.78
Protection of persons and property	16,044.68	5,033.93	7,315.83	1,309.75
Health and sanitation	5,023.69	3,481.85	2,760.01	4,280.55
Highways	12,680.90	18,972.48	20,841.47	24,469.28
Charities	18,255.68	23,823.71	7,720.38	12,265.59
Soldiers' benefits	2,463.45	3,716.12	836.19	2,148.51
Schools	27,052.69	41,370.99	42,421.62	38,470.75
Libraries	606.41	532.94	1,882.40	452.11
Recreation	636.05	20.22	385.06	58.98
Pensions	—	—	—	—
Unclassified	3,275.96	1,273.85	4,368.98	1,005.50
<i>Public service enterprises</i>	<i>—</i>	<i>6,355.79</i>	<i>3,979.24</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,355.79	3,979.24	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>98.00</i>	<i>—</i>	<i>2,118.55</i>	<i>622.64</i>
<i>Administration of trust funds</i>	<i>7.96</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>5,294.13</b>	<b>9,230.01</b>	<b>14,883.38</b>	<b>3,696.01</b>
<i>Loans, general purposes</i>	<i>5,294.13</i>	<i>6,892.51</i>	<i>1,803.38</i>	<i>3,696.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,337.50</i>	<i>13,080.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>21,559.97</b>	<b>186.61</b>	<b>11,645.35</b>	<b>7,515.14</b>
<i>Departmental</i>	<i>21,559.97</i>	<i>186.61</i>	<i>8,602.22</i>	<i>7,515.14</i>
General government	—	—	23.00	37.50
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	1,260.00	840.00
Highways	21,324.20	50.00	4,726.03	6,327.52
Charities	—	—	—	—
Schools	235.77	136.61	1,393.53	310.12
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	1,199.66	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,727.54</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	2,727.54	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>315.59</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>108,500.00</b>	<b>104,400.00</b>	<b>15,900.00</b>	<b>65,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,500.00</i>	<i>16,000.00</i>	<i>15,900.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>91,000.00</i>	<i>88,400.00</i>	<i>—</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>310.29</b>	<b>104.00</b>	<b>49.25</b>	<b>695.20</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>310.29</i>	<i>104.00</i>	<i>49.25</i>	<i>695.20</i>
<b>Refunds</b>	<b>92.18</b>	<b>267.01</b>	<b>405.03</b>	<b>120.21</b>
<b>Agency, trust, and investment</b>	<b>9,254.32</b>	<b>10,729.77</b>	<b>12,721.40</b>	<b>10,194.81</b>
<i>Taxes and licenses for State</i>	<i>4,784.00</i>	<i>4,464.00</i>	<i>5,417.00</i>	<i>3,088.00</i>
<i>Taxes for county</i>	<i>3,632.86</i>	<i>4,986.16</i>	<i>5,486.00</i>	<i>2,795.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>722.86</i>	<i>653.21</i>	<i>1,124.00</i>	<i>3,408.01</i>
<i>All other</i>	<i>114.60</i>	<i>626.40</i>	<i>694.40</i>	<i>903.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$98,944.29	\$120,162.43	\$115,353.05	\$93,486.45
Permanent debt (except from sinking funds)	17,500.00	16,000.00	15,900.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,559.97	186.61	11,645.35	7,515.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	91,000.00	88,400.00	—	62,000.00
Transfers (except to sinking funds) and refunds	402.47	371.01	454.28	815.41
Agency, trust, and investment	9,254.32	10,729.77	12,721.40	10,194.81
<b>Total payments</b>	<b>\$238,661.05</b>	<b>\$235,849.82</b>	<b>\$156,074.08</b>	<b>\$177,511.81</b>
Balance on hand, including funds	12,456.78	6,348.99	64,588.28	12,139.35
<b>GRAND TOTAL</b>	<b>\$251,117.83</b>	<b>\$242,198.81</b>	<b>\$220,662.36</b>	<b>\$189,651.16</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
<b>REVENUE.</b>	<b>\$105,966.24</b>	<b>\$83,135.29</b>	<b>\$131,548.94</b>	<b>\$56,405.47</b>
<b>General</b>	<b>88,073.88</b>	<b>73,263.65</b>	<b>89,740.02</b>	<b>48,731.81</b>
Taxes . . . . .	66,498.67	55,865.07	75,672.83	34,687.36
Property, poll, and income	65,147.76	54,409.40	75,395.62	32,857.34
Corporation, bank, etc.	1,350.91	1,445.67	177.21	1,830.02
Licenses and permits	1,637.30	480.50	505.00	99.00
Fines and forfeits	35.00	24.56	44.00	64.00
Grants and gifts	19,902.91	16,885.09	13,618.19	13,881.45
For expenses	19,902.91	16,885.09	13,618.19	13,881.45
For outlays	—	—	—	—
All other	—	18.43	—	—
<b>Commercial</b>	<b>17,892.36</b>	<b>9,871.64</b>	<b>41,808.92</b>	<b>7,673.66</b>
Special assessments	—	33.80	349.00	50.64
To meet expenses	—	33.80	349.00	50.64
To meet outlays	—	—	—	—
Privileges	2,232.28	2,702.52	3,152.92	1,935.55
Departmental	12,917.18	5,370.62	9,608.69	5,606.99
General government	97.10	25.90	238.25	74.50
Protection of persons and property	12.20	41.58	159.92	14.65
Health and sanitation	—	212.86	72.25	—
Highways	3,369.42	—	6,588.37	—
Charities	9,158.86	4,362.65	2,358.15	5,288.84
Soldiers' benefits	219.60	—	120.00	129.00
Schools	—	691.20	27.20	—
Libraries	—	21.55	33.30	—
Recreation	—	—	—	—
Unclassified	160.00	14.88	11.25	—
Public service enterprises	—	—	26,114.62	—
Electric light	—	—	26,114.62	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	371.00	732.90	1,084.92	—
Interest	2,371.90	1,031.80	1,498.77	180.48
On sinking funds	—	—	—	—
On trust and investment funds	361.18	54.90	403.60	—
All other	2,010.72	976.90	1,095.17	180.48
<b>NON-REVENUE.</b>	<b>\$93,625.80</b>	<b>\$26,215.93</b>	<b>\$48,374.02</b>	<b>\$89,141.04</b>
<b>Offsets to outlays</b>	<b>23,069.77</b>	<b>—</b>	<b>8,917.61</b>	<b>8,193.84</b>
Departmental	23,069.77	—	8,917.61	8,193.84
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>19,000.00</b>	<b>30,000.00</b>	<b>74,001.94</b>
Loans, general purposes	—	—	—	14,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	19,000.00	30,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	1.94
<b>Transfers</b>	<b>1,228.12</b>	<b>45.34</b>	<b>440.00</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	1,228.12	45.34	440.00	—
<b>Refunds</b>	<b>379.04</b>	<b>179.98</b>	<b>213.15</b>	<b>289.62</b>
<b>Agency, trust, and investment</b>	<b>8,948.87</b>	<b>6,990.61</b>	<b>8,803.26</b>	<b>6,655.64</b>
Taxes and licenses for State	2,960.00	3,155.00	3,578.70	2,341.44
Taxes for county	2,588.00	2,420.44	3,416.00	2,277.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,869.67	910.17	965.41	1,899.20
All other	541.80	625.00	845.15	138.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$129,036.01	\$83,135.29	\$140,466.55	\$64,599.31
Premiums	—	—	—	1.94
Municipal indebtedness	60,000.00	19,000.00	30,000.00	74,000.00
Transfers and refunds	1,607.16	225.32	653.15	289.62
Agency, trust, and investment	8,948.87	6,990.61	8,803.26	6,655.64
<b>Total receipts</b>	<b>\$199,592.04</b>	<b>\$109,351.22</b>	<b>\$179,922.96</b>	<b>\$145,546.51</b>
Balance on hand, including funds	1,930.28	5,289.50	34,281.18	185.22
<b>GRAND TOTAL</b>	<b>\$201,522.32</b>	<b>\$114,640.72</b>	<b>\$214,204.14</b>	<b>\$145,731.73</b>

1 Includes \$60 from administration of trust funds. See "Unclassified."



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
<b>Maintenance</b>	<b>\$86,307.78</b>	<b>\$72,017.56</b>	<b>\$118,305.76</b>	<b>\$85,393.86</b>
<i>Departmental</i>	<i>85,365.20</i>	<i>71,012.68</i>	<i>93,235.26</i>	<i>85,393.86</i>
General government	4,313.81	3,763.91	4,279.61	3,864.27
Protection of persons and property	796.28	2,327.15	3,298.12	2,285.79
Health and sanitation	2,699.13	1,799.34	3,025.58	1,392.53
Highways	21,872.03	10,927.67	23,907.09	3,416.71
Charities	20,223.97	14,135.94	12,679.40	26,540.72
Soldiers' benefits	1,935.65	2,075.12	1,603.32	3,780.26
Schools	32,449.81	34,911.22	37,814.70	39,478.55
Libraries	482.02	391.80	2,224.20	112.30
Recreation	5.52	5.92	632.40	5.27
Pensions	—	—	—	—
Unclassified	586.98	674.61	3,770.84	4,517.46
<i>Public service enterprises</i>	<i>44.75</i>	<i>—</i>	<i>24,087.21</i>	<i>—</i>
Electric light	—	—	24,087.21	—
Water	—	—	—	—
All other	44.75	—	—	—
<i>Cemeteries</i>	<i>837.83</i>	<i>1,004.88</i>	<i>983.29</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>60.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,456.27</b>	<b>2,483.48</b>	<b>881.11</b>	<b>1,885.00</b>
<i>Loans, general purposes</i>	<i>2,456.27</i>	<i>2,483.48</i>	<i>881.11</i>	<i>1,885.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>25,083.63</b>	<b>—</b>	<b>19,052.29</b>	<b>8,425.50</b>
<i>Departmental</i>	<i>24,983.63</i>	<i>—</i>	<i>19,052.29</i>	<i>8,425.50</i>
General government	—	—	—	—
Protection of persons and property	—	—	865.00	—
Health and sanitation	500.00	—	860.00	—
Highways	24,483.63	—	17,327.29	8,425.50
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>52,000.00</b>	<b>32,500.00</b>	<b>31,000.00</b>	<b>24,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>5,500.00</i>	<i>1,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>51,000.00</i>	<i>27,000.00</i>	<i>30,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,228.12</b>	<b>45.34</b>	<b>440.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,228.12</i>	<i>45.34</i>	<i>440.00</i>	<i>—</i>
<b>Refunds</b>	<b>379.04</b>	<b>179.98</b>	<b>213.15</b>	<b>289.62</b>
<b>Agency, trust, and investment</b>	<b>8,843.35</b>	<b>6,994.65</b>	<b>8,766.86</b>	<b>7,434.44</b>
<i>Taxes and licenses for State</i>	<i>2,960.00</i>	<i>3,135.00</i>	<i>3,576.70</i>	<i>2,341.44</i>
<i>Taxes for county</i>	<i>2,588.00</i>	<i>2,420.44</i>	<i>3,416.00</i>	<i>4,955.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,754.15</i>	<i>914.21</i>	<i>929.01</i>	<i>—</i>
<i>All other</i>	<i>541.20</i>	<i>535.00</i>	<i>845.15</i>	<i>138.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$88,764.05	\$74,501.04	\$119,186.87	\$87,278.86
Permanent debt (except from sinking funds)	1,000.00	5,500.00	1,000.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,083.63	—	19,052.29	8,425.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	51,000.00	27,000.00	30,000.00	14,000.00
Transfers (except to sinking funds) and refunds	1,607.16	225.32	653.15	289.62
Agency, trust, and investment	8,843.35	6,994.65	8,766.86	7,434.44
<b>Total payments</b>	<b>\$176,298.19</b>	<b>\$114,221.01</b>	<b>\$178,659.17</b>	<b>\$127,428.42</b>
Balance on hand, including funds	25,224.13	419.71	35,544.97	18,303.31
<b>GRAND TOTAL</b>	<b>\$201,522.32</b>	<b>\$114,640.72</b>	<b>\$214,204.14</b>	<b>\$145,731.73</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
<b>REVENUE.</b>	<b>\$120,829.60</b>	<b>\$116,065.65</b>	<b>\$655,550.20</b>	<b>\$148,154.72</b>
<b>General</b>	<b>107,519.24</b>	<b>70,648.28</b>	<b>507,771.05</b>	<b>135,497.20</b>
<i>Taxes</i>	<i>101,903.81</i>	<i>55,273.39</i>	<i>461,291.44</i>	<i>129,651.85</i>
Property, poll, and income	99,328.83	53,274.79	454,316.04	128,038.04
Corporation, bank, etc.	2,574.98	1,998.60	6,975.40	1,613.81
<i>Licenses and permits</i>	<i>518.00</i>	<i>791.50</i>	<i>20,915.48</i>	<i>643.40</i>
<i>Fines and forfeits</i>	<i>40.00</i>	<i>40.00</i>	<i>1,539.93</i>	<i>5.00</i>
Grants and gifts	5,057.43	14,543.39	23,974.20	5,196.95
For expenses	5,057.43	14,543.39	23,974.20	5,196.95
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>13,310.36</b>	<b>45,417.37</b>	<b>147,779.15</b>	<b>12,657.52</b>
<i>Special assessments</i>	<i>424.36</i>	<i>16.50</i>	<i>3,361.06</i>	<i>1,018.20</i>
To meet expenses	—	16.50	3,361.06	1,018.20
To meet outlays	424.36	—	—	—
<i>Privileges</i>	<i>6,165.39</i>	<i>2,570.30</i>	<i>7,915.08</i>	<i>5,048.98</i>
<i>Departmental</i>	<i>5,041.13</i>	<i>11,374.07</i>	<i>5,371.34</i>	<i>4,031.35</i>
General government	965.10	49.75	201.00	20.00
Protection of persons and property	15.01	95.91	767.58	113.75
Health and sanitation	—	—	41.21	—
Highways	127.82	4,240.78	218.00	30.12
Charities	2,375.89	6,124.29	3,927.23	3,326.36
Soldiers' benefits	96.00	480.00	20.00	260.00
Schools	1,379.72	221.74	—	254.45
Libraries	51.53	15.75	90.00	16.67
Recreation	—	—	—	—
Unclassified	30.06	145.85	106.32	—
<i>Public service enterprises</i>	<i>—</i>	<i>27,372.36</i>	<i>116,792.09</i>	<i>—</i>
Electric light	—	21,465.45	116,792.09	—
Water	—	5,906.91	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,308.00</i>	<i>394.90</i>	<i>1,066.75</i>
<i>Interest</i>	<i>1,679.48</i>	<i>2,776.14</i>	<i>13,944.68</i>	<i>1,502.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	686.45	841.76	—	168.23
All other	993.03	1,934.38	13,944.68	1,334.01
<b>NON-REVENUE.</b>	<b>\$40,314.31</b>	<b>\$41,405.49</b>	<b>\$455,925.39</b>	<b>\$95,882.05</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>4,099.34</b>	<b>—</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>4,099.34</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>27,500.00</b>	<b>26,000.00</b>	<b>380,000.00</b>	<b>80,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,500.00</i>	<i>26,000.00</i>	<i>380,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,070.96</b>	<b>—</b>	<b>33.32</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,070.96</i>	<i>—</i>	<i>33.32</i>
<b>Refunds</b>	<b>829.30</b>	<b>298.29</b>	<b>1,624.40</b>	<b>604.57</b>
<b>Agency, trust, and investment</b>	<b>11,985.01</b>	<b>9,936.90</b>	<b>74,300.99</b>	<b>15,244.16</b>
<i>Taxes and licenses for State</i>	<i>6,868.14</i>	<i>3,128.00</i>	<i>21,352.02</i>	<i>7,537.00</i>
<i>Taxes for county</i>	<i>3,655.61</i>	<i>3,002.00</i>	<i>26,948.99</i>	<i>6,274.94</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>747.26</i>	<i>2,965.17</i>	<i>23,084.08</i>	<i>801.22</i>
<i>All other</i>	<i>714.00</i>	<i>841.73</i>	<i>2,918.90</i>	<i>631.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$120,829.60	\$120,164.99	\$655,550.20	\$148,154.72
Premiums	—	—	—	—
Municipal indebtedness	27,500.00	26,000.00	380,000.00	80,000.00
Transfers and refunds	829.30	1,369.25	1,624.40	637.89
Agency, trust, and investment	11,985.01	9,936.90	74,300.99	15,244.16
<b>Total receipts</b>	<b>\$161,143.91</b>	<b>\$157,471.14</b>	<b>\$1,111,475.59</b>	<b>\$244,036.77</b>
Balance on hand, including funds	26,104.22	13,828.69	13,361.63	11,919.27
<b>GRAND TOTAL</b>	<b>\$187,248.13</b>	<b>\$171,299.83</b>	<b>\$1,124,837.22</b>	<b>\$255,956.04</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
<b>Maintenance</b>	<b>\$108,187.28</b>	<b>\$102,470.56</b>	<b>\$539,892.16</b>	<b>\$123,707.38</b>
<i>Departmental</i>	<i>108,163.28</i>	<i>80,241.56</i>	<i>434,093.26</i>	<i>122,108.84</i>
General government	9,346.25	4,566.06	37,917.18	11,144.45
Protection of persons and property	23,319.18	2,753.32	113,872.16	8,952.37
Health and sanitation	2,551.47	3,943.69	37,778.13	4,216.16
Highways	16,327.87	20,284.33	84,992.81	36,352.15
Charities	11,129.97	15,533.28	34,119.72	12,528.05
Soldiers' benefits	588.30	2,425.92	6,641.71	2,275.75
Schools	39,802.38	27,558.42	98,039.75	41,718.59
Libraries	1,075.39	1,487.99	3,813.73	1,855.11
Recreation	1,921.25	27.79	10,741.77	342.16
Pensions	—	—	1,800.00	—
Unclassified	2,101.22	1,360.76	4,376.30	2,723.55
<i>Public service enterprises</i>	<i>—</i>	<i>20,611.54</i>	<i>103,950.71</i>	<i>—</i>
Electric light	—	15,518.41	103,950.71	—
Water	—	5,093.13	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,617.46</i>	<i>1,843.19</i>	<i>1,599.04</i>
<i>Administration of trust funds</i>	<i>24.00</i>	—	—	—
<b>Interest</b>	<b>1,015.68</b>	<b>1,218.80</b>	<b>22,305.29</b>	<b>5,090.16</b>
<i>Loans, general purposes</i>	<i>1,015.68</i>	<i>1,218.80</i>	<i>22,305.29</i>	<i>5,090.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>9,909.05</b>	<b>9,606.04</b>	<b>35,723.69</b>	<b>10,547.87</b>
<i>Departmental</i>	<i>9,909.05</i>	<i>6,762.62</i>	<i>26,041.29</i>	<i>6,215.00</i>
General government	50.00	—	750.00	—
Protection of persons and property	1,669.45	—	—	136.50
Health and sanitation	2,417.45	180.00	5,680.04	—
Highways	5,772.15	6,582.62	17,176.25	5,763.55
Charities	—	—	—	—
Schools	—	—	—	314.95
Libraries	—	—	—	—
Recreation	—	—	1,800.00	—
Unclassified	—	—	635.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,843.42</i>	<i>9,682.40</i>	<i>—</i>
Electric light	—	2,843.42	9,682.40	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,332.87</i>
<b>Municipal indebtedness</b>	<b>28,279.36</b>	<b>44,250.00</b>	<b>431,019.03</b>	<b>88,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>779.36</i>	<i>4,250.00</i>	<i>41,019.03</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,500.00</i>	<i>40,000.00</i>	<i>390,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,070.96</b>	<b>—</b>	<b>33.32</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,070.96</i>	<i>—</i>	<i>33.32</i>
<b>Refunds</b>	<b>829.30</b>	<b>298.29</b>	<b>1,624.40</b>	<b>604.57</b>
<b>Agency, trust, and investment</b>	<b>11,741.82</b>	<b>9,978.10</b>	<b>74,903.17</b>	<b>15,431.07</b>
<i>Taxes and licenses for State</i>	<i>6,868.14</i>	<i>3,128.00</i>	<i>21,352.02</i>	<i>7,537.00</i>
<i>Taxes for county</i>	<i>3,655.61</i>	<i>3,002.00</i>	<i>26,943.99</i>	<i>6,274.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>504.07</i>	<i>3,005.97</i>	<i>22,924.97</i>	<i>986.13</i>
<i>All other</i>	<i>714.00</i>	<i>842.13</i>	<i>3,677.19</i>	<i>633.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$109,202.96	\$103,689.36	\$562,197.45	\$128,797.54
Permanent debt (except from sinking funds)	779.36	4,250.00	41,019.03	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,909.05	9,606.04	35,723.69	10,547.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,500.00	40,000.00	390,000.00	80,000.00
Transfers (except to sinking funds) and refunds	829.30	1,369.25	1,624.40	637.89
Agency, trust, and investment	11,741.82	9,978.10	74,903.17	15,431.07
<b>Total payments</b>	<b>\$159,962.49</b>	<b>\$168,892.75</b>	<b>\$1,105,467.74</b>	<b>\$243,414.37</b>
Balance on hand, including funds	27,285.64	2,407.08	19,369.48	12,541.67
<b>GRAND TOTAL</b>	<b>\$187,248.13</b>	<b>\$171,299.83</b>	<b>\$1,124,837.22</b>	<b>\$255,956.04</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
<b>REVENUE.</b>	<b>\$76,308.39</b>	<b>\$97,716.03</b>	<b>\$109,792.29</b>	<b>\$114,625.35</b>
<b>General</b>	<b>63,114.46</b>	<b>70,283.59</b>	<b>93,206.44</b>	<b>99,711.37</b>
<i>Taxes</i>	<i>49,999.29</i>	<i>56,342.41</i>	<i>76,666.10</i>	<i>96,523.22</i>
Property, poll, and income	47,786.73	55,955.64	76,471.58	94,043.70
Corporation, bank, etc.	2,212.56	386.77	194.52	2,479.52
<i>Licenses and permits</i>	<i>350.00</i>	<i>612.00</i>	<i>810.00</i>	<i>937.00</i>
<i>Fines and forfeits</i>	<i>5.00</i>	<i>394.19</i>	<i>167.00</i>	<i>312.50</i>
<i>Grants and gifts</i>	<i>12,760.17</i>	<i>12,934.99</i>	<i>15,563.34</i>	<i>1,938.65</i>
For expenses	12,760.17	12,934.99	15,563.34	1,938.65
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>13,193.93</b>	<b>27,432.44</b>	<b>16,585.85</b>	<b>14,913.98</b>
<i>Special assessments</i>	<i>—</i>	<i>101.82</i>	<i>801.10</i>	<i>—</i>
To meet expenses	—	101.82	801.10	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,234.95</i>	<i>2,835.90</i>	<i>3,615.54</i>	<i>5,063.60</i>
<i>Departmental</i>	<i>9,021.59</i>	<i>12,236.13</i>	<i>8,790.11</i>	<i>6,178.85</i>
General government	81.00	1,718.00	126.07	63.70
Protection of persons and property	20.54	102.23	30.36	344.92
Health and sanitation	—	481.86	315.00	—
Highways	2,309.22	511.84	3,999.88	3.00
Charities	5,276.43	7,502.64	2,864.38	3,178.72
Soldiers' benefits	360.00	—	183.00	144.00
Schools	947.26	1,803.36	397.25	2,444.51
Libraries	13.47	94.20	44.76	—
Recreation	—	—	—	—
Unclassified	13.67	22.00	829.41	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,181.73</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,181.73	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>730.26</i>	<i>1,386.64</i>	<i>584.25</i>	<i>857.00</i>
<i>Interest</i>	<i>1,207.13</i>	<i>4,690.22</i>	<i>2,794.85</i>	<i>2,824.53</i>
On sinking funds	—	—	—	—
On trust and investment funds	544.76	3,538.61	599.89	1,601.48
All other	662.37	1,151.61	2,194.96	1,223.05
<b>NON-REVENUE.</b>	<b>\$43,839.03</b>	<b>\$41,612.66</b>	<b>\$102,888.46</b>	<b>\$55,585.52</b>
<b>Offsets to outlays</b>	<b>16,797.22</b>	<b>572.08</b>	<b>6,000.00</b>	<b>—</b>
<i>Departmental</i>	<i>16,797.22</i>	<i>572.08</i>	<i>6,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>30,000.00</b>	<b>87,568.30</b>	<b>31,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>30,000.00</i>	<i>76,000.00</i>	<i>31,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>12,568.30</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>397.80</b>	<b>216.00</b>	<b>238.40</b>	<b>1,816.60</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	397.80	216.00	238.40	1,816.60
<b>Refunds</b>	<b>101.10</b>	<b>321.28</b>	<b>55.24</b>	<b>408.43</b>
<b>Agency, trust, and investment</b>	<b>6,542.91</b>	<b>10,503.30</b>	<b>9,026.52</b>	<b>22,360.49</b>
<i>Taxes and licenses for State</i>	<i>2,706.00</i>	<i>3,494.00</i>	<i>3,680.00</i>	<i>7,619.00</i>
<i>Taxes for county</i>	<i>2,381.00</i>	<i>3,312.00</i>	<i>3,072.69</i>	<i>12,054.49</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>919.91</i>	<i>2,887.41</i>	<i>1,758.33</i>	<i>2,464.80</i>
All other	536.00	809.89	516.60	322.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$93,105.61	\$98,288.11	\$115,792.29	\$114,625.35
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	30,000.00	87,568.30	31,000.00
Transfers and refunds	498.90	537.28	293.64	2,225.03
Agency, trust, and investment	6,542.91	10,503.30	9,026.52	22,360.49
<b>Total receipts</b>	<b>\$120,147.42</b>	<b>\$139,328.69</b>	<b>\$212,680.75</b>	<b>\$170,210.87</b>
Balance on hand, including funds	10,702.76	16,580.91	6,580.50	23,169.72
<b>GRAND TOTAL</b>	<b>\$130,850.18</b>	<b>\$155,909.60</b>	<b>\$219,261.25</b>	<b>\$193,380.59</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
<b>Maintenance</b>	<b>\$75,502.35</b>	<b>\$86,966.13</b>	<b>\$98,281.88</b>	<b>\$106,218.50</b>
<i>Departmental</i>	74,260.41	83,179.12	96,586.78	103,778.84
General government	4,258.59	4,883.55	5,690.30	8,689.99
Protection of persons and property	2,528.76	4,999.69	9,059.48	17,833.64
Health and sanitation	2,052.67	4,100.56	2,267.19	4,233.88
Highways	18,249.46	15,734.07	22,473.37	16,599.43
Charities	17,962.65	17,900.21	8,977.83	16,416.28
Soldiers' benefits	2,325.56	1,388.70	3,109.70	861.50
Schools	24,883.41	29,066.46	41,399.85	34,113.18
Libraries	932.73	1,874.19	536.70	1,000.00
Recreation	5.19	165.82	79.48	1,510.30
Pensions	—	—	—	—
Unclassified	1,061.39	3,065.87	2,992.88	2,520.64
<i>Public service enterprises</i>	—	1,798.46	—	—
Electric light	—	—	—	—
Water	—	1,798.46	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,241.94	1,985.25	1,695.10	2,439.66
<i>Administration of trust funds</i>	—	3.30	—	—
<b>Interest</b>	<b>644.45</b>	<b>2,759.04</b>	<b>4,558.57</b>	<b>3,041.54</b>
<i>Loans, general purposes</i>	644.45	2,239.04	4,558.57	3,041.54
<i>Loans, public service enterprises</i>	—	520.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>20,656.53</b>	<b>4,090.00</b>	<b>9,414.71</b>	<b>3,089.79</b>
<i>Departmental</i>	20,656.53	1,690.00	9,414.71	3,089.79
General government	—	—	—	39.00
Protection of persons and property	—	—	192.47	150.00
Health and sanitation	660.00	1,440.00	—	—
Highways	19,996.53	—	8,997.24	—
Charities	—	—	—	—
Schools	—	250.00	—	2,000.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	225.00	900.79
<i>Public service enterprises</i>	—	2,400.00	—	—
Electric light	—	—	—	—
Water	—	2,400.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>36,000.00</b>	<b>91,898.60</b>	<b>40,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	6,000.00	5,250.00	9,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	30,000.00	70,000.00	31,000.00
<i>Warrants or orders, previous years</i>	—	—	16,648.60	—
<b>Transfers</b>	<b>397.80</b>	<b>216.00</b>	<b>238.40</b>	<b>1,816.60</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	397.80	216.00	238.40	1,816.60
<b>Refunds</b>	<b>101.10</b>	<b>321.28</b>	<b>55.24</b>	<b>408.43</b>
<b>Agency, trust, and investment</b>	<b>6,580.57</b>	<b>10,877.97</b>	<b>9,388.01</b>	<b>22,344.87</b>
<i>Taxes and licenses for State</i>	2,708.00	3,494.00	3,680.00	7,519.00
<i>Taxes for county</i>	2,381.00	3,312.00	3,072.59	12,054.49
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	957.57	3,170.37	2,119.82	2,449.18
<i>All other</i>	536.00	901.60	515.60	322.20
<b>RECAPITULATION.</b>				
Maintenance and interest	\$76,146.80	\$89,725.17	\$102,840.45	\$109,260.04
Permanent debt (except from sinking funds)	—	6,000.00	5,250.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,656.53	4,090.00	9,414.71	3,089.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	30,000.00	86,648.60	31,000.00
Transfers (except to sinking funds) and refunds	498.90	537.28	293.64	2,225.03
Agency, trust, and investment	6,580.57	10,877.97	9,388.01	22,344.87
<b>Total payments</b>	<b>\$123,882.80</b>	<b>\$141,230.42</b>	<b>\$213,835.41</b>	<b>\$176,919.73</b>
Balance on hand, including funds	6,967.38	14,679.18	5,425.84	16,460.86
<b>GRAND TOTAL</b>	<b>\$130,850.18</b>	<b>\$155,909.60</b>	<b>\$219,261.25</b>	<b>\$193,380.59</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
<b>REVENUE.</b>	<b>\$85,506.27</b>	<b>\$133,447.66</b>	<b>\$89,897.93</b>	<b>\$89,615.55</b>
<b>General</b>	<b>67,300.04</b>	<b>113,789.45</b>	<b>64,710.26</b>	<b>74,422.18</b>
Taxes	42,213.76	66,886.49	48,365.06	52,167.43
Property, poll, and income	41,819.03	65,578.06	47,597.89	57,633.86
Corporation, bank, etc.	394.73	758.43	767.17	1,533.57
Licenses and permits	672.00	1,336.00	1,209.50	82.60
Fines and forfeits	155.00	212.00	132.90	10.00
Grants and gifts	24,236.83	45,904.96	15,002.80	15,162.25
For expenses	24,236.83	24,904.96	15,002.80	15,162.25
For outlays		21,000.00	—	—
All other	22.45	—	—	—
<b>Commercial</b>	<b>18,206.23</b>	<b>19,658.21</b>	<b>25,187.67</b>	<b>15,193.37</b>
Special assessments	70.65	1,071.65	—	—
To meet expenses	70.65	1,071.65	—	—
To meet outlays	—	—	—	—
Privileges	2,078.83	3,586.55	1,510.53	3,362.48
Departmental	10,801.64	11,372.31	13,368.97	9,360.61
General government	305.50	251.52	103.00	628.86
Protection of persons and property	20.70	68.26	25.34	172.92
Health and sanitation	9.80	319.93	878.46	88.00
Highways	4,490.51	6,183.54	2,039.13	1,038.78
Charities	4,632.36	4,321.24	5,094.99	5,636.47
Soldiers' benefits	120.00	40.00	240.00	48.00
Schools	911.48	37.82	4,983.84	482.00
Libraries	15.14	70.00	4.21	57.69
Recreation	296.05	—	—	—
Unclassified	—	80.00	—	1,207.89
Public service enterprises	—	—	3,847.80	—
Electric light	—	—	—	—
Water	—	—	3,847.80	—
All other	—	—	—	—
Cemeteries	1,084.68	772.36	—	369.23
Interest	4,175.53	2,855.34	6,460.37	2,101.05
On sinking funds	—	—	1,988.21	—
On trust and investment funds	3,584.16	580.11	3,267.59	1,413.41
All other	591.37	2,275.23	1,204.87	687.64
<b>NON-REVENUE.</b>	<b>\$61,068.84</b>	<b>\$33,000.58</b>	<b>\$184,894.22</b>	<b>\$34,190.20</b>
<b>Offsets to outlays</b>	<b>9,530.90</b>	<b>8,724.34</b>	<b>9,670.86</b>	<b>3,000.00</b>
Departmental	9,530.90	8,724.34	9,670.86	3,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>39,000.00</b>	<b>15,000.00</b>	<b>22,000.00</b>	<b>20,000.00</b>
Loans, general purposes	—	—	2,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	39,000.00	15,000.00	20,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>3,142.49</b>	<b>388.01</b>	<b>54,954.28</b>	<b>869.56</b>
From sinking funds	—	—	50,000.00	—
All other	3,142.49	388.01	4,954.28	869.56
<b>Refunds</b>	<b>550.63</b>	<b>157.66</b>	<b>229.86</b>	<b>473.09</b>
<b>Agency, trust, and investment</b>	<b>8,844.82</b>	<b>8,730.57</b>	<b>98,039.22</b>	<b>9,847.55</b>
Taxes and licenses for State	2,383.00	3,679.36	2,360.49	3,180.00
Taxes for county	2,174.00	3,416.00	3,814.36	5,644.44
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,924.82	1,056.61	91,506.77	624.91
All other	363.00	678.60	357.60	498.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$95,037.17	\$142,172.00	\$99,568.79	\$92,615.55
Premiums	—	—	—	—
Municipal indebtedness	39,000.00	15,000.00	22,000.00	20,000.00
Transfers and refunds	3,693.12	545.67	55,184.14	1,342.65
Agency, trust, and investment	8,844.82	8,730.57	98,039.22	9,847.55
<b>Total receipts</b>	<b>\$146,575.11</b>	<b>\$166,448.24</b>	<b>\$274,792.15</b>	<b>\$123,805.75</b>
Balance on hand, including funds	1,742.60	4,800.64	12,552.61	11,450.06
<b>GRAND TOTAL</b>	<b>\$148,317.71</b>	<b>\$171,248.88</b>	<b>\$287,344.76</b>	<b>\$135,255.80</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
<b>Maintenance</b>	<b>\$81,774.06</b>	<b>\$90,466.26</b>	<b>\$74,596.75</b>	<b>\$73,123.93</b>
<i>Departmental</i>	79,962.41	89,332.05	72,901.12	71,837.15
General government	3,498.08	5,676.06	3,289.55	4,527.97
Protection of persons and property	2,897.60	4,718.95	1,845.10	1,921.04
Health and sanitation	1,819.86	3,142.44	3,954.14	1,862.64
Highways	22,081.36	25,521.61	11,663.22	17,748.39
Charities	10,751.50	13,933.44	16,083.36	11,452.01
Soldiers' benefits	751.09	1,019.11	1,675.18	369.87
Schools	35,037.42	32,548.11	33,424.37	30,209.93
Libraries	1,778.86	1,485.49	269.48	1,171.04
Recreation	330.41	147.65	4.71	137.42
Pensions	—	—	—	—
Unclassified	1,016.23	1,139.19	692.01	2,486.84
<i>Public service enterprises</i>	—	—	1,228.55	—
Electric light	—	—	—	—
Water	—	—	1,228.55	—
All other	—	—	—	—
<i>Cemeteries</i>	1,811.65	1,134.21	24.50	1,024.33
<i>Administration of trust funds</i>	—	—	442.58	212.45
<b>Interest</b>	<b>978.87</b>	<b>1,554.16</b>	<b>2,565.28</b>	<b>1,090.00</b>
<i>Loans, general purposes</i>	978.87	1,554.16	565.28	1,090.00
<i>Loans, public service enterprises</i>	—	—	2,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>16,554.37</b>	<b>6,542.73</b>	<b>13,856.93</b>	<b>4,249.61</b>
<i>Departmental</i>	16,554.37	6,542.73	12,606.93	4,050.00
General government	42.60	—	—	50.00
Protection of persons and property	—	—	917.02	—
Health and sanitation	570.00	554.30	—	—
Highways	15,941.77	5,655.93	11,257.66	4,000.00
Charities	—	—	250.00	—
Schools	—	332.50	182.25	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	1,250.00	—
Electric light	—	—	—	—
Water	—	—	1,250.00	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	199.61
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>49,000.00</b>	<b>70,000.00</b>	<b>23,000.00</b>
<i>From sinking funds</i>	—	—	60,000.00	—
<i>From revenue and other sources</i>	1,000.00	124,000.00	—	3,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	29,000.00	25,000.00	20,000.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>3,142.49</b>	<b>388.01</b>	<b>54,954.28</b>	<b>869.56</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	3,142.49	388.01	54,954.28	869.56
<b>Refunds</b>	<b>550.63</b>	<b>157.66</b>	<b>229.86</b>	<b>473.09</b>
<b>Agency, trust, and investment</b>	<b>9,567.01</b>	<b>8,922.67</b>	<b>49,674.93</b>	<b>9,825.00</b>
<i>Taxes and licenses for State</i>	2,383.00	3,579.38	2,360.49	3,180.00
<i>Taxes for county</i>	2,174.00	3,416.00	3,814.36	5,544.44
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,650.61	1,248.71	43,142.48	602.36
<i>All other</i>	359.40	678.60	357.60	498.20
<b>RECAPITULATION.</b>				
Maintenance and interest	\$82,752.93	\$92,020.42	\$77,162.03	\$74,213.93
Permanent debt (except from sinking funds)	1,000.00	124,000.00	—	3,000.00
Sinking fund requirements from revenue	—	—	50,000.00	—
Outlays	16,554.37	6,542.73	13,856.93	4,249.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	29,000.00	25,000.00	20,000.00	20,000.00
Transfers (except to sinking funds) and refunds	3,693.12	545.67	55,184.14	1,342.65
Agency, trust, and investment	9,567.01	8,922.67	49,674.93	9,825.00
<b>Total payments</b>	<b>\$142,567.43</b>	<b>\$157,031.49</b>	<b>\$265,878.03</b>	<b>\$112,631.19</b>
Balance on hand, including funds	5,760.28	14,217.39	21,466.73	22,624.61
<b>GRAND TOTAL</b>	<b>\$148,317.71</b>	<b>\$171,248.88</b>	<b>\$287,344.76</b>	<b>\$135,255.80</b>

<sup>1</sup> Includes \$21,000 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
<b>REVENUE.</b>	<b>\$86,245.33</b>	<b>\$124,010.21</b>	<b>\$159,188.17</b>	<b>\$81,180.12</b>
<b>General</b>	<b>51,003.62</b>	<b>107,217.94</b>	<b>122,499.82</b>	<b>65,078.97</b>
Taxes	41,677.93	89,290.21	116,794.50	43,694.56
Property, poll, and income	41,190.32	88,567.93	115,560.68	42,048.92
Corporation, bank, etc.	487.61	722.28	1,233.82	1,645.64
Licenses and permits	451.50	954.50	1,064.00	1,466.55
Fines and forfeits	—	36.96	384.70	178.00
Grants and gifts	8,874.19	16,936.28	4,256.62	19,739.86
For expenses	8,874.19	16,936.28	4,256.62	19,739.86
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>35,241.71</b>	<b>16,792.27</b>	<b>36,688.35</b>	<b>16,101.15</b>
Special assessments	628.82	50.00	190.25	—
To meet expenses	628.82	50.00	190.25	—
To meet outlays	—	—	—	—
Privileges	2,513.00	4,823.43	4,998.90	2,008.78
Departmental	5,051.57	10,043.34	24,522.15	11,617.33
General government	167.44	253.70	123.95	132.00
Protection of persons and property	211.51	77.87	352.35	83.07
Health and sanitation	261.43	116.43	261.43	155.00
Highways	838.51	661.12	—	3,344.29
Charities	1,896.70	7,172.81	8,853.76	7,756.26
Soldiers' benefits	921.75	6.00	656.71	120.00
Schools	689.08	1,087.51	14,273.95	17.39
Libraries	65.15	—	—	4.42
Recreation	—	292.90	—	—
Unclassified	—	375.00	—	4.90
Public service enterprises	25,226.11	—	3,173.90	—
Electric light	25,226.11	—	—	—
Water	—	—	3,173.90	—
All other	—	—	—	—
Cemeteries	—	—	813.00	639.70
Interest	1,822.21	1,875.50	2,990.15	1,835.34
On sinking funds	—	—	—	—
On trust and investment funds	820.40	314.90	231.23	907.26
All other	1,001.81	1,560.60	2,758.92	928.08
<b>NON-REVENUE.</b>	<b>\$29,878.65</b>	<b>\$59,129.69</b>	<b>\$53,789.15</b>	<b>\$97,628.56</b>
<b>Offsets to outlays</b>	<b>1,500.00</b>	<b>—</b>	<b>—</b>	<b>4,820.28</b>
Departmental	1,500.00	—	—	4,820.28
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>45,000.00</b>	<b>35,000.00</b>	<b>85,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	45,000.00	35,000.00	85,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,290.06</b>	<b>555.64</b>	<b>3.77</b>	<b>914.18</b>
From sinking funds	—	—	—	—
All other	1,290.06	555.64	3.77	914.18
<b>Refunds</b>	<b>473.58</b>	<b>355.18</b>	<b>396.13</b>	<b>256.80</b>
<b>Agency, trust, and investment</b>	<b>6,615.01</b>	<b>13,218.87</b>	<b>18,389.25</b>	<b>6,637.30</b>
Taxes and licenses for State	3,200.00	4,869.00	6,448.00	2,655.00
Taxes for county	2,394.39	7,454.76	10,309.77	2,381.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	142.58	482.32	1,202.68	992.90
All other	878.04	412.80	433.80	578.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$87,745.33	\$124,010.21	\$159,188.17	\$86,000.40
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	45,000.00	35,000.00	85,000.00
Transfers and refunds	1,763.64	910.82	399.90	1,170.98
Agency, trust, and investment	6,615.01	13,218.87	18,389.25	6,637.30
<b>Total receipts</b>	<b>\$116,123.98</b>	<b>\$183,139.90</b>	<b>\$212,977.32</b>	<b>\$178,808.68</b>
Balance on hand, including funds	29,001.82	12,657.21	16,378.95	6,694.16
<b>GRAND TOTAL</b>	<b>\$145,125.80</b>	<b>\$195,797.11</b>	<b>\$229,355.57</b>	<b>\$185,502.84</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
<b>Maintenance</b>	<b>\$87,574.63</b>	<b>\$109,917.61</b>	<b>\$129,389.58</b>	<b>\$71,380.36</b>
<i>Departmental</i>	<i>67,895.11</i>	<i>109,777.01</i>	<i>123,623.19</i>	<i>70,549.20</i>
General government	3,831.25	7,974.74	13,877.87	3,501.02
Protection of persons and property	4,868.68	7,051.80	11,622.58	1,542.97
Health and sanitation	1,331.38	3,172.96	4,790.51	1,343.98
Highways	11,486.39	25,623.67	13,251.85	15,778.08
Charities	13,051.16	22,075.98	27,129.54	15,071.24
Soldiers' benefits	5,840.89	1,800.45	2,048.18	1,829.74
Schools	23,638.00	39,566.41	46,787.83	29,949.70
Libraries	1,331.64	600.00	782.27	877.79
Recreation	66.19	974.22	1,035.48	54.79
Pensions	—	—	—	—
Unclassified	2,449.53	936.78	2,297.08	599.89
<i>Public service enterprises</i>	<i>19,679.52</i>	<i>—</i>	<i>4,541.57</i>	<i>—</i>
Electric light	19,679.52	—	—	—
Water	—	—	4,541.57	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>140.60</i>	<i>1,224.82</i>	<i>831.16</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>622.78</b>	<b>4,455.26</b>	<b>9,421.38</b>	<b>699.53</b>
<i>Loans, general purposes</i>	<i>622.78</i>	<i>4,455.26</i>	<i>6,796.38</i>	<i>699.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,625.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,414.40</b>	<b>1,691.00</b>	<b>3,887.90</b>	<b>66,960.89</b>
<i>Departmental</i>	<i>4,808.82</i>	<i>1,691.00</i>	<i>3,887.90</i>	<i>6,660.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	1,660.00
Highways	4,808.82	37.00	3,887.90	5,000.00
Charities	—	—	—	—
Schools	—	250.00	—	—
Libraries	—	—	—	—
Recreation	—	1,404.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,605.58</i>	<i>—</i>	<i>—</i>	<i>60,300.89</i>
Electric light	1,605.58	—	—	—
Water	—	—	—	60,300.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>53,000.00</b>	<b>52,000.00</b>	<b>25,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>8,000.00</i>	<i>17,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>35,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,290.06</b>	<b>555.64</b>	<b>3.77</b>	<b>914.18</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,290.06</i>	<i>555.64</i>	<i>3.77</i>	<i>914.18</i>
<b>Refunds</b>	<b>473.58</b>	<b>355.18</b>	<b>396.13</b>	<b>256.80</b>
<b>Agency, trust, and investment</b>	<b>7,028.72</b>	<b>12,978.13</b>	<b>18,427.76</b>	<b>6,603.90</b>
<i>Taxes and licenses for State</i>	<i>3,200.00</i>	<i>4,869.00</i>	<i>6,443.00</i>	<i>2,655.00</i>
<i>Taxes for county</i>	<i>2,394.39</i>	<i>7,454.75</i>	<i>10,309.77</i>	<i>2,381.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>556.29</i>	<i>241.58</i>	<i>1,229.79</i>	<i>961.30</i>
<i>All other</i>	<i>878.04</i>	<i>412.80</i>	<i>446.20</i>	<i>576.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$88,197.41	\$114,372.87	\$138,810.96	\$72,079.89
Permanent debt (except from sinking funds)	—	8,000.00	17,000.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,414.40	1,691.00	3,887.90	66,960.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	45,000.00	35,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,763.64	910.82	399.90	1,170.98
Agency, trust, and investment	7,028.72	12,978.13	18,427.76	6,603.90
<b>Total payments</b>	<b>\$123,404.17</b>	<b>\$182,952.82</b>	<b>\$213,526.52</b>	<b>\$172,315.66</b>
Balance on hand, including funds	21,721.63	12,844.29	15,829.05	13,187.18
<b>GRAND TOTAL</b>	<b>\$145,125.80</b>	<b>\$195,797.11</b>	<b>\$229,355.57</b>	<b>\$185,502.84</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
<b>REVENUE.</b>	<b>\$150,107.26</b>	<b>\$82,555.06</b>	<b>\$112,447.76</b>	<b>\$91,499.30</b>
<b>General</b>	<b>134,786.41</b>	<b>64,659.55</b>	<b>92,909.01</b>	<b>78,639.23</b>
Taxes . . . . .	132,136.20	48,981.60	81,866.45	67,108.24
Property, poll, and income	129,978.80	45,862.71	76,248.66	56,105.95
Corporation, bank, etc.	2,157.40	3,118.89	5,617.79	1,092.29
Licenses and permits	346.00	214.00	526.35	667.00
Fines and forfeits	30.40	37.50	181.66	85.00
Grants and gifts	2,273.81	15,426.45	10,334.55	20,698.99
For expenses	2,173.81	15,426.45	10,334.55	15,698.99
For outlays	100.00	—	—	5,000.00
All other	—	—	—	—
<b>Commercial</b>	<b>15,320.85</b>	<b>17,895.51</b>	<b>19,538.75</b>	<b>12,860.07</b>
Special assessments	—	42.52	362.38	132.60
To meet expenses	—	42.52	362.38	132.60
To meet outlays	—	—	—	—
Privileges	3,739.25	2,448.63	3,687.72	2,805.77
Departmental	7,978.65	11,088.15	4,180.49	7,470.15
General government	203.50	270.30	—	386.40
Protection of persons and property	20.41	21.96	38.15	79.29
Health and sanitation	—	110.25	261.43	—
Highways	66.85	4,900.00	974.45	3,499.91
Charities	2,393.33	5,075.11	2,141.98	1,916.28
Soldiers' benefits	—	240.00	25.00	—
Schools	4,979.41	393.07	717.21	1,580.27
Libraries	—	67.46	22.25	8.00
Recreation	90.15	2.00	—	—
Unclassified	225.00	8.00	.02	—
Public service enterprises	475.35	—	10,139.34	—
Electric light	—	—	—	—
Water	475.35	—	10,139.34	—
All other	—	—	—	—
Cemeteries	128.00	1,649.55	275.33	480.24
Interest	2,999.60	2,666.66	993.49	1,971.41
On sinking funds	—	—	—	—
On trust and investment funds	501.04	1,731.36	618.04	76.11
All other	2,498.56	935.30	375.45	1,895.30
<b>NON-REVENUE.</b>	<b>\$152,578.40</b>	<b>\$93,979.37</b>	<b>\$76,495.94</b>	<b>\$131,730.21</b>
<b>Offsets to outlays</b>	<b>11,470.13</b>	<b>6,093.90</b>	<b>2,928.83</b>	<b>8,448.91</b>
Departmental	11,470.13	6,093.90	2,928.83	8,448.91
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>118,505.44</b>	<b>78,031.28</b>	<b>60,000.00</b>	<b>114,500.00</b>
Loans, general purposes	3,600.00	—	—	19,600.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	115,000.00	77,000.00	60,000.00	95,000.00
Unpaid warrants or orders, current year	—	1,031.28	—	—
Premiums	5.44	—	—	—
<b>Transfers</b>	<b>716.97</b>	<b>700.00</b>	<b>2,982.01</b>	<b>294.15</b>
From sinking funds	—	—	—	—
All other	716.97	700.00	2,982.01	294.15
<b>Refunds</b>	<b>91.72</b>	<b>218.84</b>	<b>102.10</b>	<b>125.84</b>
<b>Agency, trust, and investment</b>	<b>21,794.14</b>	<b>8,935.35</b>	<b>10,483.00</b>	<b>8,361.31</b>
Taxes and licenses for State	7,336.50	3,899.00	4,563.48	3,920.00
Taxes for county	11,736.53	3,343.70	2,365.39	3,343.70
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,237.31	1,176.05	3,195.93	511.41
All other	493.80	516.60	368.20	686.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$161,577.39	\$88,648.96	\$115,376.59	\$99,948.21
Premiums	5.44	—	—	—
Municipal indebtedness	118,500.00	78,031.28	60,000.00	114,500.00
Transfers and refunds	808.69	918.84	3,084.11	419.99
Agency, trust, and investment	21,794.14	8,935.35	10,483.00	8,361.31
<b>Total receipts</b>	<b>\$302,685.66</b>	<b>\$176,534.43</b>	<b>\$188,943.70</b>	<b>\$223,229.51</b>
Balance on hand, including funds	4,010.37	10,562.59	16,316.98	1,891.93
<b>GRAND TOTAL</b>	<b>\$306,696.03</b>	<b>\$187,097.02</b>	<b>\$205,260.68</b>	<b>\$225,121.44</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
<b>Maintenance</b>	<b>\$115,079.34</b>	<b>\$82,606.58</b>	<b>\$84,831.16</b>	<b>\$81,402.78</b>
<i>Departmental</i>	<i>112,203.20</i>	<i>80,776.55</i>	<i>75,782.85</i>	<i>80,266.71</i>
General government	8,611.30	4,867.26	3,471.94	5,931.96
Protection of persons and property	9,135.60	2,845.15	6,735.24	3,243.08
Health and sanitation	6,330.34	2,532.58	3,593.64	1,413.94
Highways	24,820.56	21,703.06	17,153.85	21,414.92
Charities	14,455.90	14,374.93	8,830.00	8,640.23
Soldiers' benefits	331.69	529.73	1,283.00	1,360.88
Schools	42,498.94	30,482.98	32,891.35	34,485.55
Libraries	2,700.00	1,526.52	560.86	564.18
Recreation	1,057.13	580.83	113.06	6.17
Pensions	—	—	—	—
Unclassified	2,266.74	1,333.51	1,149.91	3,205.80
<i>Public service enterprises</i>	<i>65.69</i>	<i>—</i>	<i>8,349.61</i>	<i>—</i>
Electric light	—	—	—	—
Water	65.69	—	8,349.61	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,805.45</i>	<i>1,880.03</i>	<i>698.70</i>	<i>1,136.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,261.97</b>	<b>3,113.93</b>	<b>5,607.07</b>	<b>3,197.18</b>
<i>Loans, general purposes</i>	<i>7,261.97</i>	<i>3,113.93</i>	<i>5,122.19</i>	<i>3,197.18</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>484.88</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>25,808.95</b>	<b>7,324.30</b>	<b>8,269.82</b>	<b>28,069.72</b>
<i>Departmental</i>	<i>25,808.95</i>	<i>7,124.54</i>	<i>6,314.39</i>	<i>27,873.04</i>
General government	—	—	70.00	—
Protection of persons and property	—	—	—	365.08
Health and sanitation	—	—	235.59	499.18
Highways	25,292.92	6,322.12	4,712.20	16,005.38
Charities	—	—	—	—
Schools	516.03	802.42	1,296.60	5,980.12
Libraries	—	—	—	—
Recreation	—	—	—	5,023.28
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,955.43</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,955.43	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>199.76</i>	<i>—</i>	<i>196.68</i>
<b>Municipal indebtedness</b>	<b>133,194.56</b>	<b>72,977.42</b>	<b>74,590.00</b>	<b>83,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,000.00</i>	<i>3,500.00</i>	<i>14,590.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>69,000.00</i>	<i>60,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>6,194.56</i>	<i>477.42</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>716.97</b>	<b>700.00</b>	<b>2,982.01</b>	<b>294.15</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>716.97</i>	<i>700.00</i>	<i>2,982.01</i>	<i>294.15</i>
<b>Refunds</b>	<b>91.72</b>	<b>218.84</b>	<b>102.10</b>	<b>125.84</b>
<b>Agency, trust, and investment</b>	<b>21,756.21</b>	<b>9,564.35</b>	<b>8,369.03</b>	<b>8,423.24</b>
<i>Taxes and licenses for State</i>	<i>7,326.50</i>	<i>3,890.00</i>	<i>4,663.48</i>	<i>5,920.00</i>
<i>Taxes for county</i>	<i>11,736.53</i>	<i>3,343.70</i>	<i>2,365.39</i>	<i>3,345.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,199.38</i>	<i>1,805.05</i>	<i>1,081.96</i>	<i>573.34</i>
<i>All other</i>	<i>493.80</i>	<i>516.60</i>	<i>558.20</i>	<i>586.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$122,341.31	\$85,720.51	\$90,438.23	\$84,599.96
Permanent debt (except from sinking funds)	17,000.00	3,500.00	14,590.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,808.95	7,324.30	8,269.82	28,069.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	116,194.56	69,477.42	60,000.00	80,000.00
Transfers (except to sinking funds) and refunds	808.69	918.84	3,084.11	419.99
Agency, trust, and investment	21,756.21	9,564.35	8,369.03	8,423.24
<b>Total payments</b>	<b>\$303,909.72</b>	<b>\$176,505.42</b>	<b>\$184,751.19</b>	<b>\$204,512.91</b>
Balance on hand, including funds	2,786.31	10,591.60	20,509.49	20,608.53
<b>GRAND TOTAL</b>	<b>\$306,696.03</b>	<b>\$187,097.02</b>	<b>\$205,260.68</b>	<b>\$225,121.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
<b>REVENUE.</b>	<b>\$113,422.42</b>	<b>\$70,567.16</b>	<b>\$163,367.71</b>	<b>\$69,690.74</b>
<b>General</b>	<b>73,155.10</b>	<b>62,347.26</b>	<b>142,702.61</b>	<b>61,020.61</b>
<i>Taxes</i>	<i>61,903.45</i>	<i>45,745.73</i>	<i>139,620.72</i>	<i>44,025.16</i>
Property, poll, and income	60,104.97	44,511.61	137,972.85	43,088.47
Corporation, bank, etc.	1,798.48	1,234.12	1,647.87	936.69
<i>Licenses and permits</i>	<i>916.50</i>	<i>835.59</i>	<i>1,139.50</i>	<i>187.83</i>
<i>Fines and forfeits</i>	<i>90.00</i>	<i>60.15</i>	<i>220.35</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>10,245.15</i>	<i>15,715.88</i>	<i>1,722.04</i>	<i>16,788.27</i>
For expenses	10,245.15	14,915.88	1,722.04	16,788.27
For outlays	—	800.00	—	—
<i>All other</i>	—	—	—	<i>14.35</i>
<b>Commercial</b>	<b>40,267.32</b>	<b>8,219.90</b>	<b>20,665.10</b>	<b>8,670.13</b>
<i>Special assessments</i>	<i>11.90</i>	—	—	<i>155.10</i>
To meet expenses	11.90	—	—	155.10
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,986.34</i>	<i>1,480.76</i>	<i>6,256.74</i>	<i>2,046.81</i>
<i>Departmental</i>	<i>10,532.97</i>	<i>4,601.01</i>	<i>4,532.97</i>	<i>4,536.67</i>
General government	479.50	16.45	409.03	484.00
Protection of persons and property	37.05	17.50	45.05	89.00
Health and sanitation	596.77	—	656.63	—
Highways	2,509.77	796.65	118.13	1,029.62
Charities	6,284.88	2,644.70	3,108.13	2,379.37
Soldiers' benefits	495.00	209.00	88.00	219.00
Schools	—	851.92	108.00	333.16
Libraries	31.96	—	—	—
Recreation	95.44	—	—	—
Unclassified	2.60	64.79	—	2.42
<i>Public service enterprises</i>	<i>24,253.86</i>	—	—	—
Electric light	24,253.86	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>566.60</i>	<i>785.52</i>	<i>3,579.70</i>	<i>1,061.39</i>
<i>Interest</i>	<i>2,915.75</i>	<i>1,352.61</i>	<i>6,295.69</i>	<i>870.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,121.46	274.51	2,492.72	114.04
All other	1,794.29	1,078.10	3,802.97	756.22
<b>NON-REVENUE.</b>	<b>\$52,968.48</b>	<b>\$63,421.54</b>	<b>\$132,704.75</b>	<b>\$63,014.78</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>6,322.95</b>	<b>—</b>	<b>—</b>
<i>Departmental</i>	—	<i>6,322.95</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>45,000.00</b>	<b>48,000.00</b>	<b>109,109.95</b>	<b>56,000.00</b>
<i>Loans, general purposes</i>	—	<i>8,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>40,000.00</i>	<i>100,000.00</i>	<i>56,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>9,109.95</i>	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>622.91</b>	<b>302.00</b>	<b>119.89</b>	<b>163.83</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>622.91</i>	<i>302.00</i>	<i>119.89</i>	<i>163.83</i>
<b>Refunds</b>	<b>399.64</b>	<b>1,744.99</b>	<b>243.91</b>	<b>67.43</b>
<b>Agency, trust, and investment</b>	<b>6,945.93</b>	<b>7,051.60</b>	<b>23,231.00</b>	<b>6,783.52</b>
<i>Taxes and licenses for State</i>	<i>2,828.00</i>	<i>2,508.00</i>	<i>9,504.00</i>	<i>2,752.36</i>
<i>Taxes for county</i>	<i>2,229.26</i>	<i>3,806.44</i>	<i>11,278.20</i>	<i>2,161.11</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,219.00</i>	<i>474.96</i>	<i>2,172.40</i>	<i>1,421.05</i>
<i>All other</i>	<i>669.67</i>	<i>262.20</i>	<i>476.40</i>	<i>419.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$113,422.42	\$76,890.11	\$163,367.71	\$69,690.74
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	48,000.00	109,109.95	56,000.00
Transfers and refunds	1,022.55	2,046.99	363.80	231.26
Agency, trust, and investment	6,945.93	7,051.60	23,231.00	6,783.52
<b>Total receipts</b>	<b>\$166,390.90</b>	<b>\$133,988.70</b>	<b>\$296,072.46</b>	<b>\$132,705.52</b>
Balance on hand, including funds	<i>16,963.96</i>	<i>4,144.53</i>	<i>6,296.78</i>	<i>22,209.55</i>
<b>GRAND TOTAL</b>	<b>\$183,354.86</b>	<b>\$138,133.23</b>	<b>\$302,369.24</b>	<b>\$154,915.07</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
<b>Maintenance</b>	<b>\$94,930.43</b>	<b>\$65,666.33</b>	<b>\$135,033.58</b>	<b>\$72,234.82</b>
<i>Departmental</i>	<i>72,135.59</i>	<i>64,806.31</i>	<i>127,982.53</i>	<i>71,126.10</i>
General government	4,741.91	5,123.68	10,754.25	3,957.43
Protection of persons and property	3,935.03	305.71	16,672.48	2,691.87
Health and sanitation	2,472.21	1,579.41	8,364.79	2,166.38
Highways	14,733.57	11,853.02	26,085.64	15,259.37
Charities	17,225.11	17,500.85	18,491.11	12,895.00
Soldiers' benefits	992.00	4,128.09	903.48	1,147.25
Schools	24,692.19	23,246.37	43,538.25	31,798.06
Libraries	1,213.26	252.58	1,059.89	504.73
Recreation	870.27	4.79	309.98	4.87
Pensions	—	—	—	—
Unclassified	1,260.04	811.81	1,802.71	701.14
<i>Public service enterprises</i>	<i>21,834.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	21,706.03	—	—	—
Water	—	—	—	—
All other	128.65	—	—	—
<i>Cemeteries</i>	<i>941.18</i>	<i>860.02</i>	<i>7,051.00</i>	<i>1,108.72</i>
<i>Administration of trust funds</i>	<i>18.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,109.03</b>	<b>2,636.67</b>	<b>5,452.04</b>	<b>1,237.93</b>
<i>Loans, general purposes</i>	<i>2,109.03</i>	<i>2,636.67</i>	<i>5,452.04</i>	<i>1,237.93</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,360.60</b>	<b>6,899.98</b>	<b>3,621.70</b>	<b>1,928.50</b>
<i>Departmental</i>	<i>820.00</i>	<i>6,899.98</i>	<i>3,621.70</i>	<i>1,928.50</i>
General government	—	—	—	—
Protection of persons and property	430.30	—	—	1,928.50
Health and sanitation	—	—	—	—
Highways	337.70	6,899.98	3,621.70	—
Charities	52.00	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,515.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,515.00	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>25.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>57,000.00</b>	<b>43,000.00</b>	<b>127,000.00</b>	<b>70,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>7,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>40,000.00</i>	<i>120,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>622.91</b>	<b>302.00</b>	<b>119.89</b>	<b>163.83</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>622.91</i>	<i>302.00</i>	<i>119.89</i>	<i>163.83</i>
<b>Refunds</b>	<b>399.64</b>	<b>1,744.99</b>	<b>243.91</b>	<b>67.43</b>
<b>Agency, trust, and investment</b>	<b>7,035.81</b>	<b>7,129.11</b>	<b>25,144.38</b>	<b>6,549.91</b>
<i>Taxes and licenses for State</i>	<i>2,838.00</i>	<i>2,508.00</i>	<i>9,304.00</i>	<i>2,752.36</i>
<i>Taxes for county</i>	<i>2,229.26</i>	<i>3,806.44</i>	<i>11,278.20</i>	<i>2,161.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,308.88</i>	<i>552.47</i>	<i>4,087.58</i>	<i>1,371.24</i>
<i>All other</i>	<i>669.67</i>	<i>262.20</i>	<i>474.60</i>	<i>235.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$97,039.46	\$68,303.00	\$140,485.62	\$73,472.75
Permanent debt (except from sinking funds)	2,000.00	3,000.00	7,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,360.60	6,899.98	3,621.70	1,928.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	40,000.00	120,000.00	70,000.00
Transfers (except to sinking funds) and refunds	1,022.55	2,046.99	363.80	231.26
Agency, trust, and investment	7,035.81	7,129.11	25,144.38	6,549.91
<b>Total payments</b>	<b>\$164,458.42</b>	<b>\$127,379.08</b>	<b>\$296,615.50</b>	<b>\$152,182.42</b>
Balance on hand, including funds	18,896.44	10,754.15	5,753.74	2,732.65
<b>GRAND TOTAL</b>	<b>\$183,354.86</b>	<b>\$138,133.23</b>	<b>\$302,369.24</b>	<b>\$154,915.07</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
<b>REVENUE.</b>	<b>\$204,757.40</b>	<b>\$67,589.80</b>	<b>\$136,213.39</b>	<b>\$253,098.10</b>
<b>General</b>	<b>175,082.19</b>	<b>59,369.81</b>	<b>106,684.00</b>	<b>180,644.58</b>
<i>Taxes</i>	<i>165,255.17</i>	<i>41,462.17</i>	<i>100,196.65</i>	<i>176,282.21</i>
Property, poll, and income	162,799.24	40,774.08	98,367.30	173,475.79
Corporation, bank, etc.	2,455.93	688.09	1,829.35	1,806.42
<i>Licenses and permits</i>	<i>6,015.50</i>	<i>399.25</i>	<i>438.50</i>	<i>2,708.50</i>
<i>Fines and forfeits</i>	<i>319.00</i>	<i>55.01</i>	<i>145.00</i>	<i>206.10</i>
<i>Grants and gifts</i>	<i>3,492.52</i>	<i>17,453.38</i>	<i>5,903.85</i>	<i>2,447.77</i>
For expenses	3,492.52	17,453.38	5,903.85	2,447.77
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>29,675.21</b>	<b>8,219.99</b>	<b>29,529.39</b>	<b>72,453.52</b>
<i>Special assessments</i>	<i>425.58</i>	—	—	<i>4,926.51</i>
To meet expenses	425.58	—	—	1,148.60
To meet outlays	—	—	—	3,777.91
<i>Privileges</i>	<i>3,706.24</i>	<i>2,983.20</i>	<i>4,194.20</i>	<i>6,940.85</i>
<i>Departmental</i>	<i>7,777.46</i>	<i>4,472.62</i>	<i>7,072.14</i>	<i>8,985.73</i>
General government	175.02	45.28	73.90	555.20
Protection of persons and property	58.32	40.59	48.70	529.79
Health and sanitation	390.43	1.00	3,926.04	310.45
Highways	62.49	844.38	1.00	41.00
Charities	4,658.93	2,926.62	2,130.22	5,828.48
Soldiers' benefits	—	240.00	170.00	752.55
Schools	2,266.09	310.00	623.93	636.60
Libraries	101.33	64.75	—	60.74
Recreation	20.00	—	73.35	—
Unclassified	44.85	—	25.00	270.92
<i>Public service enterprises</i>	<i>14,982.56</i>	—	<i>16,525.05</i>	<i>48,185.72</i>
Electric light	—	—	—	—
Water	14,982.56	—	16,525.05	48,185.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>380.00</i>	<i>49.30</i>	—	<i>398.25</i>
<i>Interest</i>	<i>2,403.37</i>	<i>714.87</i>	<i>1,738.00</i>	<i>4,016.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	221.97	505.86	20.00	100.84
All other	2,181.40	209.01	1,718.00	3,915.62
<b>NON-REVENUE.</b>	<b>\$169,498.25</b>	<b>\$18,207.15</b>	<b>\$37,521.20</b>	<b>\$243,345.51</b>
<b>Offsets to outlays</b>	<b>1,699.97</b>	<b>6,000.00</b>	<b>2,074.80</b>	<b>10,221.68</b>
<i>Departmental</i>	<i>1,699.97</i>	<i>6,000.00</i>	<i>2,074.80</i>	<i>9,292.48</i>
<i>Public service enterprises</i>	—	—	—	<i>929.20</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>153,072.15</b>	<b>4,000.00</b>	<b>20,000.00</b>	<b>210,000.00</b>
<i>Loans, general purposes</i>	<i>13,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>140,000.00</i>	<i>4,000.00</i>	<i>20,000.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>72.15</i>	—	—	—
<b>Transfers</b>	<b>—</b>	<b>505.86</b>	<b>—</b>	<b>—</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	505.86	—	—
<b>Refunds</b>	<b>400.07</b>	<b>493.49</b>	<b>221.05</b>	<b>923.51</b>
<b>Agency, trust, and investment</b>	<b>14,326.06</b>	<b>7,207.80</b>	<b>15,225.35</b>	<b>22,200.32</b>
<i>Taxes and licenses for State</i>	<i>7,515.04</i>	<i>2,601.00</i>	<i>6,671.00</i>	<i>9,371.00</i>
<i>Taxes for county</i>	<i>6,440.07</i>	<i>3,647.84</i>	<i>8,072.83</i>	<i>11,515.65</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>51.75</i>	<i>196.46</i>	<i>36.32</i>	<i>438.62</i>
<i>All other</i>	<i>319.20</i>	<i>762.50</i>	<i>445.20</i>	<i>875.05</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$206,457.37	\$73,589.80	\$138,288.19	\$263,319.78
Premiums	72.15	—	—	—
Municipal indebtedness	153,000.00	4,000.00	20,000.00	210,000.00
Transfers and refunds	400.07	999.35	221.05	923.51
Agency, trust, and investment	14,326.06	7,207.80	15,225.35	22,200.32
<b>Total receipts</b>	<b>\$374,255.65</b>	<b>\$85,796.95</b>	<b>\$173,734.59</b>	<b>\$496,443.61</b>
Balance on hand, including funds	2,203.41	13,197.18	36,768.81	28,483.81
<b>GRAND TOTAL</b>	<b>\$376,459.06</b>	<b>\$98,994.13</b>	<b>\$210,503.40</b>	<b>\$524,927.42</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
<b>Maintenance</b> . . . . .	<b>\$175,134.12</b>	<b>\$63,614.79</b>	<b>\$105,398.85</b>	<b>\$184,972.34</b>
<i>Departmental</i> . . . . .	<i>163,862.15</i>	<i>63,457.08</i>	<i>99,025.97</i>	<i>173,093.23</i>
General government . . . . .	12,698.03	2,744.42	8,425.03	16,238.78
Protection of persons and property . . . . .	33,961.85	1,192.78	6,216.35	30,385.27
Health and sanitation . . . . .	17,543.92	1,412.89	14,080.52	17,481.64
Highways . . . . .	32,076.63	15,321.61	15,754.65	40,817.41
Charities . . . . .	9,002.36	10,412.27	14,809.01	22,583.40
Soldiers' benefits . . . . .	1,086.00	240.00	1,188.74	1,763.85
Schools . . . . .	41,157.63	29,042.77	34,746.59	40,279.81
Libraries . . . . .	4,449.34	1,765.61	1,300.00	1,167.80
Recreation . . . . .	2,814.56	277.49	1,117.97	201.12
Pensions . . . . .	3,066.75	—	—	—
Unclassified . . . . .	6,005.08	1,047.24	1,387.11	2,174.15
<i>Public service enterprises</i> . . . . .	<i>8,625.48</i>	<i>—</i>	<i>6,273.68</i>	<i>11,048.94</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	8,625.48	—	6,258.68	11,048.94
All other . . . . .	—	—	15.00	—
<i>Cemeteries</i> . . . . .	<i>2,646.49</i>	<i>157.71</i>	<i>99.20</i>	<i>830.17</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>14,025.51</b>	<b>46.67</b>	<b>1,759.10</b>	<b>31,037.82</b>
<i>Loans, general purposes</i> . . . . .	<i>7,330.63</i>	<i>46.67</i>	<i>719.10</i>	<i>9,622.82</i>
<i>Loans, public service enterprises</i> . . . . .	<i>6,694.88</i>	<i>—</i>	<i>1,040.00</i>	<i>21,415.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>35,477.18</b>	<b>9,501.41</b>	<b>10,203.11</b>	<b>32,903.58</b>
<i>Departmental</i> . . . . .	<i>34,256.34</i>	<i>9,501.41</i>	<i>10,203.11</i>	<i>21,664.37</i>
General government . . . . .	1,503.65	—	—	999.69
Protection of persons and property . . . . .	7,485.00	45.00	—	59.36
Health and sanitation . . . . .	5,721.05	—	615.00	—
Highways . . . . .	18,987.53	9,402.41	8,907.14	19,877.96
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	680.97	610.26
Libraries . . . . .	—	54.00	—	17.10
Recreation . . . . .	76.61	—	—	—
Unclassified . . . . .	482.50	—	—	—
<i>Public service enterprises</i> . . . . .	<i>73.66</i>	<i>—</i>	<i>—</i>	<i>11,339.21</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	73.66	—	—	11,339.21
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,147.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>124,874.76</b>	<b>4,000.00</b>	<b>31,000.00</b>	<b>246,500.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>14,874.76</i>	<i>—</i>	<i>11,000.00</i>	<i>146,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>110,000.00</i>	<i>4,000.00</i>	<i>20,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>505.86</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>505.86</i>	<i>—</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>400.07</b>	<b>493.49</b>	<b>221.05</b>	<b>923.51</b>
<b>Agency, trust, and investment</b> . . . . .	<b>14,368.68</b>	<b>7,220.74</b>	<b>15,209.03</b>	<b>22,306.01</b>
<i>Taxes and licenses for State</i> . . . . .	<i>7,515.04</i>	<i>2,601.00</i>	<i>6,671.00</i>	<i>9,371.00</i>
<i>Taxes for county</i> . . . . .	<i>6,440.07</i>	<i>3,647.84</i>	<i>8,072.83</i>	<i>11,615.65</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>94.37</i>	<i>209.40</i>	<i>20.00</i>	<i>539.46</i>
<i>All other</i> . . . . .	<i>319.20</i>	<i>762.50</i>	<i>445.20</i>	<i>879.90</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	189,159.63	63,661.46	107,157.95	216,010.16
Permanent debt (except from sinking funds) . . . . .	14,874.76	—	11,000.00	146,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	35,477.18	9,501.41	10,203.11	32,903.58
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	110,000.00	4,000.00	20,000.00	200,000.00
Transfers (except to sinking funds) and refunds . . . . .	400.07	999.35	221.05	923.51
Agency, trust, and investment . . . . .	14,368.68	7,220.74	15,209.03	22,306.01
<b>Total payments</b> . . . . .	<b>\$364,280.32</b>	<b>\$85,382.96</b>	<b>\$163,791.14</b>	<b>\$518,643.26</b>
Balance on hand, including funds . . . . .	12,178.74	13,611.17	46,712.26	6,284.16
<b>GRAND TOTAL</b> . . . . .	<b>\$376,459.06</b>	<b>\$98,994.13</b>	<b>\$210,503.40</b>	<b>\$524,927.42</b>

<sup>1</sup> Includes \$7,000 paid from sea wall assessment reserve.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
<b>REVENUE.</b>	<b>\$99,897.61</b>	<b>\$73,897.58</b>	<b>\$51,045.84</b>	<b>\$68,092.38</b>
<b>General</b>	<b>88,067.72</b>	<b>62,524.41</b>	<b>45,675.54</b>	<b>58,130.33</b>
Taxes . . . . .	79,818.01	49,041.86	32,182.31	45,797.95
Property, poll, and income	78,672.34	45,945.69	31,966.57	45,423.03
Corporation, bank, etc.	1,145.67	3,096.17	215.74	374.92
Licenses and permits	1,880.75	2,090.50	237.60	55.50
Fines and forfeits	82.22	495.51	47.00	7.50
Grants and gifts	6,286.74	10,896.54	13,208.73	12,269.38
For expenses	6,286.74	10,896.54	13,208.73	12,269.38
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>11,829.89</b>	<b>11,373.17</b>	<b>5,370.30</b>	<b>9,962.05</b>
Special assessments	52.75	76.75	143.00	56.55
To meet expenses	52.75	76.75	143.00	56.55
To meet outlays	—	—	—	—
Privileges	5,404.47	2,366.67	2,396.73	1,464.90
Departmental	2,829.98	4,403.76	2,462.97	7,039.75
General government	146.86	263.46	7.89	33.35
Protection of persons and property	318.07	36.50	113.60	41.18
Health and sanitation	—	—	—	11.70
Highways	13.00	—	—	2.00
Charities	2,080.91	3,521.58	2,326.14	6,116.81
Soldiers' benefits	—	—	—	456.00
Schools	225.32	281.22	—	354.73
Libraries	42.70	—	15.32	13.78
Recreation	—	—	—	10.20
Unclassified	3.12	301.00	.02	—
Public service enterprises	—	3,422.38	—	—
Electric light	—	—	—	—
Water	—	3,422.38	—	—
All other	—	—	—	—
Cemeteries	489.25	—	—	—
Interest	3,053.44	1,103.61	367.60	1,400.85
On sinking funds	—	—	—	—
On trust and investment funds	446.03	25.67	7.53	315.20
All other	2,607.41	1,077.94	360.07	1,085.65
<b>NON-REVENUE.</b>	<b>\$125,664.66</b>	<b>\$39,216.43</b>	<b>\$23,789.62</b>	<b>\$57,719.93</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>2,249.48</b>	<b>1,259.91</b>
Departmental	—	—	2,249.48	1,259.91
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>110,000.00</b>	<b>32,463.10</b>	<b>15,000.00</b>	<b>50,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	30,000.00	15,000.00	50,000.00
Unpaid warrants or orders, current year	—	2,463.10	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,880.37</b>	<b>73.67</b>	<b>20.25</b>	<b>669.77</b>
From sinking funds	—	—	—	—
All other	1,880.37	73.67	20.25	669.77
<b>Refunds</b>	<b>928.00</b>	<b>925.59</b>	<b>169.99</b>	<b>217.78</b>
<b>Agency, trust, and investment</b>	<b>12,856.29</b>	<b>5,754.07</b>	<b>6,349.90</b>	<b>5,572.47</b>
Taxes and licenses for State	4,855.00	2,697.00	2,357.00	1,942.00
Taxes for county	3,963.12	1,343.97	2,493.03	1,403.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,491.83	1,173.50	877.62	1,922.67
All other	2,516.34	539.60	622.20	304.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$99,897.61	\$73,897.58	\$53,295.32	\$69,352.29
Premiums	—	—	—	—
Municipal indebtedness	110,000.00	32,463.10	15,000.00	50,000.00
Transfers and refunds	2,808.37	999.26	190.24	887.55
Agency, trust, and investment	12,856.29	5,754.07	6,349.90	5,572.47
<b>Total receipts</b>	<b>\$225,562.27</b>	<b>\$113,114.01</b>	<b>\$74,835.46</b>	<b>\$125,812.31</b>
Balance on hand, including funds	6,692.35	2,340.52	7,816.60	7,241.61
<b>GRAND TOTAL</b>	<b>\$232,254.62</b>	<b>\$115,454.53</b>	<b>\$82,652.06</b>	<b>\$133,053.92</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
<b>Maintenance</b>	<b>\$83,499.53</b>	<b>\$63,422.42</b>	<b>\$50,089.79</b>	<b>\$60,915.99</b>
Departmental	82,654.84	60,169.60	50,089.79	60,861.76
General government	7,879.76	3,805.49	2,450.28	3,271.09
Protection of persons and property	11,985.42	4,580.82	2,778.17	2,493.20
Health and sanitation	1,440.81	964.21	2,213.87	1,275.11
Highways	13,208.45	14,102.01	8,459.83	14,139.94
Charities	6,566.26	10,491.18	7,667.18	12,795.64
Soldiers' benefits	625.38	809.79	652.46	2,009.70
Schools	38,012.51	22,896.68	24,763.76	22,620.96
Libraries	941.12	591.97	820.25	684.35
Recreation	844.97	337.59	10.78	385.64
Pensions	—	—	—	—
Unclassified	1,150.16	1,589.86	273.21	1,186.13
Public service enterprises	—	3,252.82	—	—
Electric light	—	—	—	—
Water	—	3,252.82	—	—
All other	—	—	—	—
Cemeteries	844.69	—	—	—
Administration of trust funds	—	—	—	54.23
<b>Interest</b>	<b>3,855.72</b>	<b>1,792.48</b>	<b>367.78</b>	<b>1,615.70</b>
Loans, general purposes	3,855.72	1,344.48	367.78	1,615.70
Loans, public service enterprises	—	448.00	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>4,525.60</b>	<b>1,252.61</b>	<b>3,813.31</b>	<b>1,989.67</b>
Departmental	4,525.60	1,252.61	3,813.31	1,989.67
General government	1,045.00	—	—	—
Protection of persons and property	1,074.50	307.00	—	—
Health and sanitation	—	133.86	—	—
Highways	2,032.10	745.00	2,999.31	1,799.81
Charities	—	—	—	—
Schools	374.00	—	814.00	189.86
Libraries	—	—	—	—
Recreation	—	66.75	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>122,577.00</b>	<b>38,088.75</b>	<b>15,000.00</b>	<b>55,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	7,000.00	5,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	30,000.00	15,000.00	55,000.00
Warrants or orders, previous years	5,577.00	3,088.75	—	—
<b>Transfers</b>	<b>1,880.37</b>	<b>73.67</b>	<b>20.25</b>	<b>669.77</b>
To sinking funds from revenue	—	—	—	—
All other	1,880.37	73.67	20.25	669.77
<b>Refunds</b>	<b>928.00</b>	<b>925.59</b>	<b>169.99</b>	<b>217.78</b>
<b>Agency, trust, and investment</b>	<b>13,021.16</b>	<b>4,663.37</b>	<b>6,332.38</b>	<b>4,878.02</b>
Taxes and licenses for State	4,885.00	2,697.00	2,357.00	1,942.00
Taxes for county	3,963.12	1,343.97	2,493.08	1,403.60
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,656.70	82.80	864.90	1,228.22
All other	2,516.34	539.60	617.40	304.20
<b>RECAPITULATION.</b>				
Maintenance and interest	\$87,355.25	\$65,214.90	\$50,457.57	\$62,531.69
Permanent debt (except from sinking funds)	7,000.00	5,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,525.60	1,252.61	3,813.31	1,989.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	115,577.00	33,088.75	15,000.00	55,000.00
Transfers (except to sinking funds) and refunds	2,808.37	999.26	190.24	887.55
Agency, trust, and investment	13,021.16	4,663.37	6,332.38	4,878.02
<b>Total payments</b>	<b>\$230,287.38</b>	<b>\$110,218.89</b>	<b>\$75,793.50</b>	<b>\$125,286.93</b>
Balance on hand, including funds	1,967.24	5,235.64	6,858.56	7,766.99
<b>GRAND TOTAL</b>	<b>\$232,254.62</b>	<b>\$115,454.53</b>	<b>\$82,652.06</b>	<b>\$133,053.92</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
<b>REVENUE.</b>	<b>\$98,869.88</b>	<b>\$120,486.30</b>	<b>\$71,794.93</b>	<b>\$74,846.69</b>
<b>General</b>	<b>62,223.60</b>	<b>93,894.93</b>	<b>60,316.03</b>	<b>65,460.41</b>
Taxes . . . . .	60,357.20	86,734.90	51,057.30	52,082.00
Property, poll, and income	48,861.56	85,072.44	50,136.70	50,875.90
Corporation, bank, etc.	1,495.64	1,662.46	920.60	1,206.10
Licenses and permits	100.50	328.00	742.50	283.18
Fines and forfeits	25.00	1.80	180.25	121.45
Grants and gifts	11,740.90	3,752.32	8,335.98	12,968.78
For expenses	11,740.90	3,752.32	8,335.98	12,968.78
For outlays	—	—	—	—
All other	—	77.91	—	—
<b>Commercial</b>	<b>36,646.28</b>	<b>29,591.37</b>	<b>11,478.90</b>	<b>9,386.28</b>
Special assessments	15.00	—	721.48	604.45
To meet expenses	15.00	—	721.48	604.45
To meet outlays	—	—	—	—
Privileges	3,997.14	2,466.69	2,911.98	3,256.10
Departmental	33,078.77	6,829.34	6,669.03	3,880.47
General government	433.50	189.68	5.45	10.43
Protection of persons and property	17.86	115.43	106.67	61.84
Health and sanitation	—	40.00	—	—
Highways	2,181.38	—	—	—
Charities	5,870.06	3,429.84	5,778.45	3,136.95
Soldiers' benefits	46.50	240.00	387.50	670.00
Schools	24,434.65	2,729.69	274.00	—
Libraries	—	83.50	16.96	—
Recreation	—	—	—	—
Unclassified	94.82	1.20	—	1.25
Public service enterprises	—	18,610.63	—	—
Electric light	—	—	—	—
Water	—	18,610.63	—	—
All other	—	—	—	—
Cemeteries	11.01	1,459.18	—	114.50
Interest	544.36	225.53	1,276.41	1,530.76
On sinking funds	—	—	—	—
On trust and investment funds	138.92	40.34	—	279.39
All other	405.44	185.19	1,276.41	1,251.37
<b>NON-REVENUE.</b>	<b>\$25,815.37</b>	<b>\$100,356.42</b>	<b>\$65,195.29</b>	<b>\$75,695.64</b>
<b>Offsets to outlays</b>	<b>1,000.00</b>	<b>6,149.65</b>	—	—
Departmental	1,000.00	6,022.87	—	—
Public service enterprises	—	126.78	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>12,000.00</b>	<b>72,001.00</b>	<b>58,719.58</b>	<b>67,500.00</b>
Loans, general purposes	12,000.00	—	2,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	72,000.00	54,000.00	67,500.00
Unpaid warrants or orders, current year	—	—	2,719.58	—
Premiums	—	1.00	—	—
<b>Transfers</b>	<b>18.92</b>	<b>41.60</b>	—	<b>108.77</b>
From sinking funds	—	—	—	—
All other	18.92	41.60	—	108.77
<b>Refunds</b>	<b>440.77</b>	<b>331.71</b>	<b>59.43</b>	<b>210.65</b>
<b>Agency, trust, and investment</b>	<b>12,355.68</b>	<b>21,832.46</b>	<b>6,416.28</b>	<b>7,876.22</b>
Taxes and licenses for State	4,220.36	7,698.66	3,383.00	3,224.00
Taxes for county	7,838.69	12,639.00	2,642.08	3,561.64
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	14.63	1,343.60	—	797.28
All other	282.00	161.20	391.20	293.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$99,869.88	\$126,635.95	\$71,794.93	\$74,846.69
Premiums	—	1.00	—	—
Municipal indebtedness	12,000.00	72,000.00	58,719.58	67,500.00
Transfers and refunds	459.69	373.31	59.43	319.42
Agency, trust, and investment	12,355.68	21,832.46	6,416.28	7,876.22
<b>Total receipts</b>	<b>\$124,685.25</b>	<b>\$220,842.72</b>	<b>\$136,990.22</b>	<b>\$150,542.33</b>
Balance on hand, including funds	17,825.43	25,340.81	271.13	7,893.06
<b>GRAND TOTAL</b>	<b>\$142,510.68</b>	<b>\$246,683.53</b>	<b>\$137,261.35</b>	<b>\$158,435.38</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
<b>Maintenance</b>	<b>\$84,154.88</b>	<b>\$87,968.79</b>	<b>\$67,190.16</b>	<b>\$82,669.22</b>
<i>Departmental</i>	<i>84,129.47</i>	<i>77,827.01</i>	<i>67,135.41</i>	<i>82,479.72</i>
General government	4,577.36	5,958.20	5,106.94	3,979.16
Protection of persons and property	1,986.00	13,222.26	5,036.80	5,680.54
Health and sanitation	1,748.34	5,134.77	1,512.53	5,237.07
Highways	18,542.95	12,953.92	16,409.57	19,524.97
Charities	8,082.53	10,808.43	11,219.19	13,601.13
Soldiers' benefits	—	650.00	1,091.26	1,842.90
Schools	47,410.18	26,996.79	25,300.74	31,494.80
Libraries	1,218.84	804.65	586.29	303.20
Recreation	306.25	643.10	42.72	238.19
Pensions	—	—	—	—
Unclassified	257.02	654.89	829.37	577.76
<i>Public service enterprises</i>	<i>—</i>	<i>8,189.98</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,189.98	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>25.41</i>	<i>1,951.80</i>	<i>54.75</i>	<i>189.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>7,753.57</b>	<b>1,673.64</b>	<b>3,075.03</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>6,113.57</i>	<i>1,673.64</i>	<i>3,075.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,640.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>20,011.38</b>	<b>25,588.24</b>	<b>946.44</b>	<b>1,022.88</b>
<i>Departmental</i>	<i>20,011.38</i>	<i>18,928.43</i>	<i>946.44</i>	<i>1,022.88</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	134.52	—
Highways	5,626.13	18,805.54	637.22	250.00
Charities	—	—	—	—
Schools	14,385.25	—	116.50	772.88
Libraries	—	—	58.20	—
Recreation	—	122.89	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,667.85</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	5,667.85	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>991.96</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>69,205.00</b>	<b>61,000.00</b>	<b>58,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>17,205.00</i>	<i>2,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>52,000.00</i>	<i>59,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>18.92</b>	<b>41.60</b>	<b>—</b>	<b>108.77</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18.92</i>	<i>41.60</i>	<i>—</i>	<i>108.77</i>
<b>Refunds</b>	<b>440.77</b>	<b>331.71</b>	<b>59.43</b>	<b>210.65</b>
<b>Agency, trust, and investment</b>	<b>12,355.68</b>	<b>21,766.35</b>	<b>6,391.68</b>	<b>7,897.15</b>
<i>Taxes and licenses for State</i>	<i>4,220.36</i>	<i>7,698.66</i>	<i>3,383.00</i>	<i>3,224.00</i>
<i>Taxes for county</i>	<i>7,838.69</i>	<i>12,639.00</i>	<i>2,642.08</i>	<i>3,561.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14.63</i>	<i>1,273.49</i>	<i>—</i>	<i>818.21</i>
<i>All other</i>	<i>282.00</i>	<i>155.20</i>	<i>366.60</i>	<i>293.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$84,154.88	\$95,722.36	\$68,863.80	\$85,744.25
Permanent debt (except from sinking funds)	—	17,205.00	2,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,011.38	25,588.24	946.44	1,022.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	52,000.00	59,000.00	55,000.00
Transfers (except to sinking funds) and refunds	459.69	373.31	59.43	319.42
Agency, trust, and investment	12,355.68	21,766.35	6,391.68	7,897.15
<b>Total payments</b>	<b>\$116,981.63</b>	<b>\$212,655.26</b>	<b>\$137,261.35</b>	<b>\$153,483.70</b>
Balance on hand, including funds	25,529.05	34,028.27	—	4,951.68
<b>GRAND TOTAL</b>	<b>\$142,510.68</b>	<b>\$246,683.53</b>	<b>\$137,261.35</b>	<b>\$158,435.38</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
<b>REVENUE.</b>	<b>\$118,279.70</b>	<b>\$81,732.97</b>	<b>\$80,060.15</b>	<b>\$103,836.90</b>
<b>General</b>	<b>76,296.06</b>	<b>63,158.73</b>	<b>67,105.26</b>	<b>78,816.83</b>
Taxes . . . . .	50,784.89	56,869.30	53,463.43	64,709.26
Property, poll, and income	50,323.12	55,557.18	50,202.45	64,338.65
Corporation, bank, etc.	461.77	1,312.12	3,260.98	370.61
Licenses and permits	645.50	564.00	91.25	236.60
Fines and forfeits	10.30	58.00	—	215.60
Grants and gifts	24,855.37	5,667.43	13,550.58	13,655.57
For expenses	24,855.37	5,667.43	13,550.58	13,655.57
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>41,983.64</b>	<b>18,574.24</b>	<b>12,954.89</b>	<b>25,020.07</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	3,163.57	1,921.27	1,618.03	3,160.43
Departmental	12,434.99	2,436.13	10,787.81	6,653.58
General government	346.10	26.00	1,035.00	110.00
Protection of persons and property	43.22	40.24	43.11	—
Health and sanitation	—	—	—	420.80
Highways	4,961.82	44.00	3,909.26	4,302.10
Charities	6,156.79	2,071.87	3,622.94	754.00
Soldiers' benefits	194.80	120.00	240.00	180.00
Schools	708.83	—	1,930.40	757.16
Libraries	23.43	48.27	4.60	81.28
Recreation	—	85.75	—	—
Unclassified	—	—	2.50	48.24
Public service enterprises	22,148.32	12,213.64	—	11,794.54
Electric light	22,148.32	—	—	—
Water	—	11,864.34	—	11,794.54
All other	—	349.30	—	—
Cemeteries	1,595.10	—	—	160.69
Interest	2,641.66	2,003.20	549.05	3,250.83
On sinking funds	—	—	—	85.70
On trust and investment funds	1,966.74	779.15	234.48	2,032.67
All other	674.92	1,224.05	314.57	1,132.46
<b>NON-REVENUE.</b>	<b>\$68,948.99</b>	<b>\$50,629.13</b>	<b>\$28,970.80</b>	<b>\$112,091.89</b>
Offsets to outlays	13,941.72	—	7,000.00	2,800.00
Departmental	13,941.72	—	7,000.00	2,800.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>45,000.00</b>	<b>38,000.00</b>	<b>10,000.00</b>	<b>50,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	38,000.00	10,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,897.54</b>	<b>425.65</b>	<b>30.00</b>	<b>25,269.79</b>
From sinking funds	—	—	—	24,528.12
All other	1,897.54	425.65	30.00	741.67
<b>Refunds</b>	<b>323.89</b>	<b>209.42</b>	<b>127.88</b>	<b>96.51</b>
<b>Agency, trust, and investment</b>	<b>7,785.84</b>	<b>11,994.06</b>	<b>11,812.92</b>	<b>33,925.59</b>
Taxes and licenses for State	2,923.00	5,179.00	4,014.61	4,165.00
Taxes for county	2,795.00	6,173.34	7,456.31	3,705.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,111.69	440.52	30.00	25,517.21
All other	956.16	301.20	312.00	538.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$132,221.42	\$81,732.97	\$87,060.15	\$106,636.90
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	38,000.00	10,000.00	50,000.00
Transfers and refunds	2,221.43	635.07	157.88	25,366.30
Agency, trust, and investment	7,785.84	11,994.06	11,812.92	33,925.59
<b>Total receipts</b>	<b>\$187,228.69</b>	<b>\$132,362.10</b>	<b>\$109,030.95</b>	<b>\$215,928.79</b>
Balance on hand, including funds	2,433.56	9,260.74	19,145.32	51,658.81
<b>GRAND TOTAL</b>	<b>\$189,662.25</b>	<b>\$141,622.84</b>	<b>\$128,176.27</b>	<b>\$267,587.60</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
<b>Maintenance</b> . . . . .	<b>\$103,327.24</b>	<b>\$69,552.34</b>	<b>\$69,556.57</b>	<b>\$83,278.82</b>
<i>Departmental</i> . . . . .	<i>86,460.36</i>	<i>66,666.40</i>	<i>69,556.57</i>	<i>78,446.11</i>
General government . . . . .	4,609.44	4,815.76	3,865.32	6,376.64
Protection of persons and property . . . . .	3,735.47	3,355.99	2,005.85	4,828.45
Health and sanitation . . . . .	2,093.60	3,064.15	1,424.97	2,310.34
Highways . . . . .	23,442.48	8,645.04	20,171.24	20,389.06
Charities . . . . .	15,675.93	11,817.37	8,919.89	4,531.15
Soldiers' benefits . . . . .	828.99	272.93	505.47	220.00
Schools . . . . .	31,748.77	29,869.05	30,883.28	35,525.37
Libraries . . . . .	964.50	1,696.19	1,010.94	1,307.66
Recreation . . . . .	52.47	846.82	6.08	2,558.39
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,308.70	1,273.10	673.53	399.05
<i>Public service enterprises</i> . . . . .	<i>15,848.50</i>	<i>3,750.94</i>	—	<i>3,903.82</i>
Electric light . . . . .	15,848.50	—	—	—
Water . . . . .	—	3,497.50	—	3,903.82
All other . . . . .	—	253.44	—	—
<i>Cemeteries</i> . . . . .	<i>2,018.39</i>	<i>145.00</i>	—	<i>917.89</i>
<i>Administration of trust funds</i> . . . . .	—	—	—	<i>11.00</i>
<b>Interest</b> . . . . .	<b>1,750.98</b>	<b>3,463.27</b>	<b>715.70</b>	<b>1,090.08</b>
<i>Loans, general purposes</i> . . . . .	<i>1,750.98</i>	<i>1,430.13</i>	<i>715.70</i>	<i>699.76</i>
<i>Loans, public service enterprises</i> . . . . .	—	<i>2,033.14</i>	—	<i>390.33</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>23,275.63</b>	<b>3,819.67</b>	<b>12,599.78</b>	<b>11,571.68</b>
<i>Departmental</i> . . . . .	<i>21,788.41</i>	<i>3,640.10</i>	<i>12,599.78</i>	<i>9,626.00</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	1,972.60
Health and sanitation . . . . .	840.00	—	—	228.00
Highways . . . . .	20,948.41	3,640.10	12,599.78	7,425.40
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>1,487.22</i>	<i>179.57</i>	—	<i>1,945.68</i>
Electric light . . . . .	1,487.22	—	—	—
Water . . . . .	—	179.57	—	1,945.68
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>45,000.00</b>	<b>48,700.00</b>	<b>12,000.00</b>	<b>78,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	<i>24,528.12</i>
<i>From revenue and other sources</i> . . . . .	—	<i>10,700.00</i>	<i>2,000.00</i>	<i>3,471.88</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>45,000.00</i>	<i>38,000.00</i>	<i>10,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,897.54</b>	<b>425.65</b>	<b>30.00</b>	<b>25,269.79</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>1,897.54</i>	<i>425.65</i>	<i>30.00</i>	<i>25,269.79</i>
<b>Refunds</b> . . . . .	<b>323.89</b>	<b>209.42</b>	<b>127.88</b>	<b>96.51</b>
<b>Agency, trust, and investment</b> . . . . .	<b>7,845.84</b>	<b>12,347.56</b>	<b>12,017.40</b>	<b>13,744.88</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,923.00</i>	<i>5,179.00</i>	<i>4,014.61</i>	<i>4,166.00</i>
<i>Taxes for county</i> . . . . .	<i>2,796.00</i>	<i>6,173.34</i>	<i>7,466.31</i>	<i>3,706.18</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>1,180.89</i>	<i>794.02</i>	<i>234.48</i>	<i>5,336.30</i>
<i>All other</i> . . . . .	<i>946.95</i>	<i>201.20</i>	<i>312.00</i>	<i>639.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$105,078.22	\$73,015.61	\$70,272.27	\$84,368.90
Permanent debt (except from sinking funds) . . . . .	—	10,700.00	2,000.00	3,471.88
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	23,275.63	3,819.67	12,599.78	11,571.68
Permanent debt from sinking funds . . . . .	—	—	—	24,528.12
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	45,000.00	38,000.00	10,000.00	50,000.00
Transfers (except to sinking funds) and refunds . . . . .	2,221.43	635.07	157.88	25,366.30
Agency, trust, and investment . . . . .	7,845.84	12,347.56	12,017.40	13,744.88
<b>Total payments</b> . . . . .	<b>\$183,421.12</b>	<b>\$138,517.91</b>	<b>\$107,047.33</b>	<b>\$213,051.76</b>
Balance on hand, including funds . . . . .	6,241.13	3,104.93	21,128.94	54,636.84
<b>GRAND TOTAL</b> . . . . .	<b>\$189,662.25</b>	<b>\$141,622.84</b>	<b>\$128,176.27</b>	<b>\$267,587.60</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
<b>REVENUE.</b>	<b>\$86,116.95</b>	<b>\$66,456.66</b>	<b>\$106,765.22</b>	<b>\$100,872.13</b>
<b>General</b>	<b>70,437.61</b>	<b>51,946.22</b>	<b>75,734.13</b>	<b>82,432.40</b>
Taxes . . . . .	60,332.33	43,213.70	57,592.18	53,187.27
Property, poll, and income	56,917.66	42,512.22	55,807.00	56,406.10
Corporation, bank, etc.	3,414.67	701.48	1,785.18	1,781.17
Licenses and permits	632.00	1,026.50	1,002.50	2,005.00
Fines and forfeits	85.40	50.00	47.00	322.50
Grants and gifts	9,261.76	7,656.02	17,092.45	21,917.63
For expenses	9,261.76	7,656.02	17,092.45	21,917.63
For outlays	—	—	—	—
All other	126.12	—	—	—
<b>Commercial</b>	<b>15,679.34</b>	<b>14,510.44</b>	<b>31,031.09</b>	<b>18,439.73</b>
Special assessments	250.50	—	—	—
To meet expenses	250.50	—	—	—
To meet outlays	—	—	—	—
Privileges	3,060.97	2,510.53	1,597.55	1,979.16
Departmental	5,762.18	4,882.49	7,192.94	8,375.96
General government	—	393.38	280.13	81.08
Protection of persons and property	102.43	96.56	79.78	13.54
Health and sanitation	254.28	—	—	261.43
Highways	1,551.00	—	—	5,973.26
Charities	3,305.28	3,862.55	3,235.96	1,617.43
Soldiers' benefits	478.00	274.00	—	240.00
Schools	67.74	—	3,567.35	179.72
Libraries	3.45	60.95	29.72	9.50
Recreation	—	—	—	—
Unclassified	—	195.05	—	—
Public service enterprises	4,356.56	4,589.40	20,136.53	3,621.29
Electric light	—	—	17,773.51	34.19
Water	3,849.63	—	2,363.02	3,587.10
All other	506.93	4,589.40	—	—
Cemeteries	154.25	447.00	86.00	792.40
Interest	2,094.88	2,081.02	2,018.07	3,670.92
On sinking funds	—	—	—	—
On trust and investment funds	—	1,335.52	52.39	1,143.96
All other	2,094.88	745.50	1,965.68	2,526.96
<b>NON-REVENUE.</b>	<b>\$49,742.56</b>	<b>\$31,605.78</b>	<b>\$89,145.80</b>	<b>\$54,451.02</b>
<b>Offsets to outlays</b>	<b>5,500.00</b>	<b>—</b>	<b>30,350.01</b>	<b>12,075.55</b>
Departmental	5,500.00	—	30,172.61	12,075.55
Public service enterprises	—	—	177.40	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>24,000.00</b>	<b>52,743.37</b>	<b>30,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	24,000.00	50,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	2,743.37	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>55.18</b>	<b>919.75</b>	<b>3.00</b>	<b>1,346.66</b>
From sinking funds	—	—	—	—
All other	55.18	919.75	3.00	1,346.66
<b>Refunds</b>	<b>78.06</b>	<b>98.16</b>	<b>444.01</b>	<b>141.00</b>
<b>Agency, trust, and investment</b>	<b>10,109.32</b>	<b>6,587.87</b>	<b>5,605.41</b>	<b>10,887.81</b>
Taxes and licenses for State	4,149.00	2,685.99	2,540.00	2,997.36
Taxes for county	4,748.72	1,981.56	2,397.14	2,918.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	971.00	1,636.52	109.84	4,562.61
All other	240.60	283.80	558.43	409.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$91,616.95	\$66,456.66	\$137,115.23	\$112,947.68
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	24,000.00	52,743.37	30,000.00
Transfers and refunds	133.24	1,017.91	447.01	1,487.66
Agency, trust, and investment	10,109.32	6,587.87	5,605.41	10,887.81
<b>Total receipts</b>	<b>\$126,859.51</b>	<b>\$98,062.44</b>	<b>\$195,911.02</b>	<b>\$155,323.15</b>
Balance on hand, including funds	21,507.18	3,349.04	14,898.71	15,969.98
<b>GRAND TOTAL</b>	<b>\$148,366.69</b>	<b>\$101,411.48</b>	<b>\$210,809.73</b>	<b>\$171,293.13</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
<b>Maintenance</b>	<b>\$82,938.43</b>	<b>\$55,301.97</b>	<b>\$80,009.57</b>	<b>\$89,022.96</b>
<i>Departmental</i>	<i>78,843.32</i>	<i>53,463.64</i>	<i>68,549.71</i>	<i>85,707.73</i>
General government	6,192.20	5,026.57	4,345.59	5,266.01
Protection of persons and property	5,404.65	3,181.01	1,058.16	3,260.58
Health and sanitation	2,093.44	1,866.87	1,417.62	2,167.92
Highways	16,839.65	8,998.76	14,413.26	19,149.54
Charities	12,270.28	9,153.15	14,456.83	17,884.01
Soldiers' benefits	2,633.47	2,385.98	1,029.21	922.00
Schools	30,937.00	19,841.19	29,698.30	33,854.95
Libraries	499.88	1,254.68	755.99	709.98
Recreation	11.08	4.46	17.80	95.40
Pensions	—	—	—	—
Unclassified	1,961.67	1,750.97	1,356.95	2,397.34
<i>Public service enterprises</i>	<i>3,745.86</i>	<i>1,054.64</i>	<i>11,207.61</i>	<i>2,147.68</i>
Electric light	—	—	10,205.37	10.42
Water	3,425.14	—	1,002.14	2,137.26
All other	320.72	1,054.64	—	—
Cemeteries	349.25	774.84	252.35	1,121.55
Administration of trust funds	—	8.75	—	46.00
<b>Interest</b>	<b>8,663.76</b>	<b>1,977.34</b>	<b>4,815.22</b>	<b>7,484.62</b>
<i>Loans, general purposes</i>	<i>663.76</i>	<i>1,977.34</i>	<i>2,336.47</i>	<i>3,278.62</i>
<i>Loans, public service enterprises</i>	<i>8,000.00</i>	<i>—</i>	<i>2,478.75</i>	<i>4,206.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,520.19</b>	<b>—</b>	<b>33,525.87</b>	<b>15,279.14</b>
<i>Departmental</i>	<i>10,656.57</i>	<i>—</i>	<i>33,100.29</i>	<i>14,261.08</i>
General government	1,151.61	—	—	—
Protection of persons and property	490.00	—	—	—
Health and sanitation	—	—	—	—
Highways	8,259.66	—	33,100.29	14,261.08
Charities	—	—	—	—
Schools	122.50	—	—	—
Libraries	—	—	—	—
Recreation	364.80	—	—	—
Unclassified	268.00	—	—	—
<i>Public service enterprises</i>	<i>1,863.62</i>	<i>—</i>	<i>425.58</i>	<i>—</i>
Electric light	—	—	425.58	—
Water	1,863.62	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	1,018.06
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>28,000.00</b>	<b>67,300.00</b>	<b>41,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,000.00</i>	<i>7,300.00</i>	<i>11,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>24,000.00</i>	<i>60,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>55.18</b>	<b>919.75</b>	<b>3.00</b>	<b>1,346.66</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>55.18</i>	<i>919.75</i>	<i>3.00</i>	<i>1,346.66</i>
<b>Refunds</b>	<b>78.06</b>	<b>98.16</b>	<b>444.01</b>	<b>141.00</b>
<b>Agency, trust, and investment</b>	<b>10,692.49</b>	<b>6,889.27</b>	<b>5,675.15</b>	<b>10,196.11</b>
<i>Taxes and licenses for State</i>	<i>4,149.00</i>	<i>2,685.99</i>	<i>2,540.00</i>	<i>2,997.36</i>
<i>Taxes for county</i>	<i>4,748.72</i>	<i>1,981.56</i>	<i>2,397.14</i>	<i>2,918.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,554.17</i>	<i>1,937.92</i>	<i>159.23</i>	<i>3,870.91</i>
<i>All other</i>	<i>240.60</i>	<i>283.80</i>	<i>578.78</i>	<i>409.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$91,602.19	\$57,279.31	\$84,824.79	\$96,507.58
Permanent debt (except from sinking funds)	—	4,000.00	7,300.00	11,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,520.19	—	33,525.87	15,279.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	24,000.00	60,000.00	30,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	133.24	1,017.91	447.01	1,487.66
Agency, trust, and investment	10,692.49	6,889.27	5,675.15	10,196.11
<b>Total payments</b>	<b>\$139,948.11</b>	<b>\$93,186.49</b>	<b>\$191,772.82</b>	<b>\$165,270.49</b>
Balance on hand, including funds	8,418.58	8,224.99	19,036.91	6,022.64
<b>GRAND TOTAL</b>	<b>\$148,366.69</b>	<b>\$101,411.48</b>	<b>\$210,809.73</b>	<b>\$171,293.13</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
<b>REVENUE.</b>	<b>\$107,197.20</b>	<b>\$99,173.92</b>	<b>\$67,420.47</b>	<b>\$73,442.12</b>
<b>General</b>	<b>56,056.48</b>	<b>88,619.50</b>	<b>56,062.79</b>	<b>64,364.55</b>
Taxes . . . . .	47,237.44	76,848.51	43,958.00	41,159.23
Property, poll, and income	45,848.59	76,115.42	41,648.57	39,170.89
Corporation, bank, etc.	1,388.85	733.09	2,309.43	1,988.34
Licenses and permits	376.60	1,060.00	99.00	119.60
Fines and forfeits	143.00	105.98	76.00	11.00
Grants and gifts	8,299.54	10,461.73	11,929.79	23,074.82
For expenses	8,299.54	10,461.73	11,929.79	23,074.82
For outlays	—	—	—	—
All other	—	143.28	—	—
<b>Commercial</b>	<b>51,140.72</b>	<b>10,554.42</b>	<b>11,357.68</b>	<b>9,077.57</b>
Special assessments	—	33.00	101.75	—
To meet expenses	—	33.00	101.75	—
To meet outlays	—	—	—	—
Privileges	5,179.69	2,520.24	1,900.73	1,926.42
Departmental	5,837.24	3,091.53	8,781.33	6,154.51
General government	480.95	18.75	—	120.00
Protection of persons and property	45.68	251.06	—	18.39
Health and sanitation	575.73	—	261.43	—
Highways	3,606.37	802.50	5,675.91	3,003.62
Charities	926.22	1,954.75	2,767.29	2,097.50
Soldiers' benefits	20.00	—	54.00	45.00
Schools	117.76	3.00	—	870.00
Libraries	64.53	61.47	22.70	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	34,850.23	—	—	—
Electric light	26,476.18	—	—	—
Water	8,374.05	—	—	—
All other	—	—	—	—
Cemeteries	930.76	48.00	—	—
Interest	4,342.80	4,861.65	573.87	996.64
On sinking funds	—	—	—	—
On trust and investment funds	3,374.70	1,983.28	58.08	556.87
All other	968.10	2,878.37	515.79	439.77
<b>NON-REVENUE.</b>	<b>\$57,699.82</b>	<b>\$58,439.50</b>	<b>\$34,600.36</b>	<b>\$38,447.18</b>
<b>Offsets to outlays</b>	<b>4,442.00</b>	<b>—</b>	<b>3,700.24</b>	<b>14,761.56</b>
Departmental	3,600.00	—	3,700.24	14,761.56
Public service enterprises	842.00	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>37,000.00</b>	<b>45,000.00</b>	<b>22,500.00</b>	<b>15,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	37,000.00	45,000.00	22,500.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>3,042.15</b>	<b>1,847.11</b>	<b>2,514.78</b>	<b>928.92</b>
From sinking funds	—	—	—	—
All other	3,042.15	1,847.11	2,514.78	928.92
<b>Refunds</b>	<b>170.66</b>	<b>175.51</b>	<b>1,637.57</b>	<b>89.74</b>
<b>Agency, trust, and investment</b>	<b>13,045.01</b>	<b>11,416.88</b>	<b>4,247.77</b>	<b>7,666.96</b>
Taxes and licenses for State	3,762.00	3,802.00	2,596.00	2,559.00
Taxes for county	3,253.33	6,027.24	1,343.97	4,397.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,998.28	1,361.44	—	372.05
All other	1,031.40	226.20	307.80	338.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$111,639.20	\$99,173.92	\$71,120.71	\$88,203.68
Premiums	—	—	—	—
Municipal indebtedness	37,000.00	45,000.00	22,500.00	15,000.00
Transfers and refunds	3,212.81	2,022.62	4,152.35	1,018.66
Agency, trust, and investment	13,045.01	11,416.88	4,247.77	7,666.96
<b>Total receipts</b>	<b>\$164,897.02</b>	<b>\$157,613.42</b>	<b>\$102,020.83</b>	<b>\$111,889.30</b>
Balance on hand, including funds	24,860.52	7,624.25	6,313.31	24,187.26
<b>GRAND TOTAL</b>	<b>\$189,757.54</b>	<b>\$165,237.67</b>	<b>\$108,334.14</b>	<b>\$136,076.56</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
<b>Maintenance</b>	<b>\$85,580.32</b>	<b>\$76,271.39</b>	<b>\$61,996.57</b>	<b>\$66,537.15</b>
<i>Departmental</i>	<i>62,685.66</i>	<i>76,154.59</i>	<i>61,996.57</i>	<i>66,462.33</i>
General government	4,457.78	8,062.76	2,912.62	2,484.46
Protection of persons and property	4,558.17	4,773.33	4,199.77	476.00
Health and sanitation	2,538.82	3,004.62	1,011.73	1,897.38
Highways	16,775.82	18,245.53	19,104.91	17,706.10
Charities	3,132.44	8,933.88	6,501.22	6,293.95
Soldiers' benefits	750.88	33.50	220.00	1,213.50
Schools	25,663.97	30,262.86	26,930.97	34,607.57
Libraries	2,224.57	2,267.44	453.90	700.03
Recreation	617.51	272.84	65.87	4.30
Pensions	—	—	—	—
Unclassified	1,965.60	297.83	595.58	1,079.04
<i>Public service enterprises</i>	<i>22,290.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	19,789.39	—	—	—
Water	2,501.11	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>604.26</i>	<i>116.80</i>	<i>—</i>	<i>74.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,588.80</b>	<b>3,284.16</b>	<b>1,432.61</b>	<b>289.06</b>
<i>Loans, general purposes</i>	<i>1,700.00</i>	<i>3,284.16</i>	<i>1,432.61</i>	<i>289.06</i>
<i>Loans, public service enterprises</i>	<i>888.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,216.57</b>	<b>—</b>	<b>3,474.83</b>	<b>18,983.08</b>
<i>Departmental</i>	<i>10,925.62</i>	<i>—</i>	<i>3,474.83</i>	<i>18,983.08</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	133.86	—
Highways	10,548.14	—	3,340.97	18,902.50
Charities	—	—	—	80.58
Schools	377.48	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,290.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	3,758.41	—	—	—
Water	532.54	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>45,020.00</b>	<b>57,500.00</b>	<b>16,000.00</b>	<b>15,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,020.00</i>	<i>7,500.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>37,000.00</i>	<i>50,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,042.15</b>	<b>1,847.11</b>	<b>2,514.78</b>	<b>928.92</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,042.15</i>	<i>1,847.11</i>	<i>2,514.78</i>	<i>928.92</i>
<b>Refunds</b>	<b>170.66</b>	<b>175.51</b>	<b>1,637.57</b>	<b>89.74</b>
<b>Agency, trust, and investment</b>	<b>12,986.11</b>	<b>11,517.75</b>	<b>4,305.85</b>	<b>7,294.91</b>
<i>Taxes and licenses for State</i>	<i>3,762.00</i>	<i>3,802.00</i>	<i>2,596.00</i>	<i>2,559.00</i>
<i>Taxes for county</i>	<i>3,253.33</i>	<i>6,027.24</i>	<i>1,343.97</i>	<i>4,397.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,936.32</i>	<i>1,462.31</i>	<i>58.08</i>	<i>—</i>
<i>All other</i>	<i>1,034.46</i>	<i>226.20</i>	<i>307.80</i>	<i>338.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$88,169.12	\$79,555.55	\$63,429.18	\$66,826.21
Permanent debt (except from sinking funds)	8,020.00	7,500.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,216.57	—	3,474.83	18,983.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	37,000.00	50,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds	3,212.81	2,022.62	4,152.35	1,018.66
Agency, trust, and investment	12,986.11	11,517.75	4,305.85	7,294.91
<b>Total payments</b>	<b>\$164,604.61</b>	<b>\$150,595.92</b>	<b>\$91,362.21</b>	<b>\$109,122.86</b>
Balance on hand, including funds	25,152.93	14,641.75	16,971.93	26,953.70
<b>GRAND TOTAL</b>	<b>\$189,757.54</b>	<b>\$165,237.67</b>	<b>\$108,334.14</b>	<b>\$136,076.56</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
<b>REVENUE.</b>	<b>\$83,072.16</b>	<b>\$67,810.55</b>	<b>\$68,905.46</b>	<b>\$68,143.32</b>
<b>General</b>	<b>73,861.83</b>	<b>57,109.41</b>	<b>46,702.75</b>	<b>50,422.00</b>
Taxes . . . . .	58,767.99	45,621.66	34,305.15	38,938.04
Property, poll, and income	54,425.81	45,446.83	34,001.20	36,768.06
Corporation, bank, etc.	4,342.18	174.73	203.95	2,169.98
Licenses and permits	140.50	821.00	394.50	1,060.00
Fines and forfeits	217.00	52.21	1,675.00	10.00
Grants and gifts	14,724.56	10,614.64	10,428.10	10,413.96
For expenses	14,724.56	10,614.64	10,428.10	10,413.96
For outlays	—	—	—	—
All other	11.78	—	—	—
<b>Commercial</b>	<b>9,210.33</b>	<b>10,701.14</b>	<b>22,202.71</b>	<b>17,721.32</b>
Special assessments	120.45	256.45	494.63	7.50
To meet expenses	120.45	256.45	494.63	7.50
To meet outlays	—	—	—	—
Privileges	2,683.93	1,611.72	2,448.47	1,651.02
Departmental	4,805.13	6,653.25	3,936.64	7,936.62
General government	72.50	135.75	107.40	833.00
Protection of persons and property	91.69	50.82	146.02	647.32
Health and sanitation	71.50	—	339.29	—
Highways	427.50	4,011.25	500.00	2,496.40
Charities	3,560.66	1,840.12	1,989.94	3,233.37
Soldiers' benefits	466.66	61.00	702.00	240.00
Schools	79.20	532.73	97.51	430.10
Libraries	15.60	26.58	29.47	56.33
Recreation	—	—	—	—
Unclassified	19.82	—	25.01	—
Public service enterprises	—	—	14,185.75	4,389.79
Electric light	—	—	14,185.75	—
Water	—	—	—	4,389.79
All other	—	—	—	—
Cemeteries	886.80	203.35	289.09	1,675.53
Interest	714.02	1,971.37	848.13	2,060.96
On sinking funds	—	—	—	—
On trust and investment funds	65.47	1,260.63	62.33	1,300.29
All other	648.55	710.74	785.80	760.67
<b>NON-REVENUE.</b>	<b>\$33,894.85</b>	<b>\$65,711.30</b>	<b>\$41,722.27</b>	<b>\$33,984.25</b>
<b>Offsets to outlays</b>	<b>2,548.00</b>	<b>11,999.26</b>	<b>97.80</b>	<b>2,939.13</b>
Departmental	2,548.00	11,999.26	—	2,939.13
Public service enterprises	—	—	97.80	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>49,000.00</b>	<b>33,000.00</b>	<b>25,000.00</b>
Loans, general purposes	—	—	—	2,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	49,000.00	33,000.00	23,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>65.36</b>	<b>—</b>	<b>222.94</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	65.36	—	222.94	—
<b>Refunds</b>	<b>255.77</b>	<b>477.47</b>	<b>324.18</b>	<b>127.90</b>
<b>Agency, trust, and investment</b>	<b>11,025.72</b>	<b>4,234.57</b>	<b>8,077.35</b>	<b>5,917.22</b>
Taxes and licenses for State	4,220.36	2,062.74	2,353.00	2,299.00
Taxes for county	4,867.44	1,626.66	1,733.87	2,174.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,407.42	315.97	3,322.88	1,071.62
All other	530.50	229.20	167.60	372.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$85,620.16	\$79,809.81	\$69,003.26	\$71,082.45
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	49,000.00	33,000.00	25,000.00
Transfers and refunds	321.13	477.47	547.12	127.90
Agency, trust, and investment	11,025.72	4,234.57	8,077.35	5,917.22
<b>Total receipts</b>	<b>\$116,967.01</b>	<b>\$133,521.85</b>	<b>\$110,627.73</b>	<b>\$102,127.57</b>
Balance on hand, including funds	20,742.45	3,794.64	12,312.40	6,358.26
<b>GRAND TOTAL</b>	<b>\$137,709.46</b>	<b>\$137,316.49</b>	<b>\$122,940.13</b>	<b>\$108,485.83</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
<b>Maintenance</b>	<b>\$73,537.16</b>	<b>\$66,565.11</b>	<b>\$60,278.96</b>	<b>\$57,897.23</b>
<i>Departmental</i>	<i>72,279.68</i>	<i>65,739.64</i>	<i>50,514.83</i>	<i>55,349.38</i>
General government	4,630.78	4,541.07	2,904.42	3,781.85
Protection of persons and property	4,160.72	5,064.70	3,197.01	3,356.75
Health and sanitation	2,428.36	1,475.05	1,374.06	1,328.80
Highways	15,437.61	16,915.62	11,032.45	14,068.08
Charities	10,574.37	8,704.56	8,184.51	10,602.18
Soldiers' benefits	568.34	282.27	1,001.00	814.72
Schools	33,212.30	25,165.80	21,529.09	18,593.90
Libraries	402.17	951.09	630.85	1,733.18
Recreation	403.01	3.81	47.08	148.91
Pensions	—	—	—	—
Unclassified	462.02	2,636.17	614.36	921.01
<i>Public service enterprises</i>	—	—	<i>9,206.35</i>	<i>671.54</i>
Electric light	—	—	9,206.35	—
Water	—	—	—	671.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,257.48</i>	<i>819.35</i>	<i>557.78</i>	<i>1,876.31</i>
<i>Administration of trust funds</i>	—	<i>6.12</i>	—	—
<b>Interest</b>	<b>925.00</b>	<b>1,969.59</b>	<b>1,601.19</b>	<b>2,225.99</b>
<i>Loans, general purposes</i>	<i>925.00</i>	<i>1,969.59</i>	<i>1,431.19</i>	<i>1,225.99</i>
<i>Loans, public service enterprises</i>	—	—	<i>120.00</i>	<i>1,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>8,521.69</b>	<b>15,357.89</b>	<b>6,611.08</b>	<b>6,682.78</b>
<i>Departmental</i>	<i>8,521.69</i>	<i>15,157.89</i>	<i>1,431.84</i>	<i>6,682.78</i>
General government	35.00	120.41	250.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	1,407.69	—	—	820.00
Highways	7,079.00	14,999.58	—	5,862.78
Charities	—	—	—	—
Schools	—	37.90	1,181.84	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	<i>5,104.24</i>	—
Electric light	—	—	5,104.24	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>200.00</i>	<i>75.00</i>	—
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>42,000.00</b>	<b>37,750.00</b>	<b>27,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>1,750.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>41,000.00</i>	<i>36,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>65.36</b>	<b>—</b>	<b>222.94</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>65.36</i>	—	<i>222.94</i>	—
<b>Refunds</b>	<b>255.77</b>	<b>477.47</b>	<b>324.18</b>	<b>127.90</b>
<b>Agency, trust, and investment</b>	<b>11,024.59</b>	<b>4,246.75</b>	<b>7,942.22</b>	<b>6,749.16</b>
<i>Taxes and licenses for State</i>	<i>4,320.36</i>	<i>2,062.74</i>	<i>2,353.00</i>	<i>2,299.00</i>
<i>Taxes for county</i>	<i>4,867.44</i>	<i>1,625.66</i>	<i>1,735.87</i>	<i>2,174.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,412.89</i>	<i>328.15</i>	<i>3,651.75</i>	<i>1,903.56</i>
<i>All other</i>	<i>523.90</i>	<i>229.20</i>	<i>203.60</i>	<i>372.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$74,462.16	\$68,534.70	\$61,880.15	\$60,123.22
Permanent debt (except from sinking funds)	2,000.00	1,000.00	1,750.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,521.69	15,357.89	6,611.08	6,682.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	41,000.00	36,000.00	23,000.00
Transfers (except to sinking funds) and refunds	321.13	477.47	547.12	127.90
Agency, trust, and investment	11,024.59	4,246.75	7,942.22	6,749.16
<b>Total payments</b>	<b>\$116,329.57</b>	<b>\$130,616.81</b>	<b>\$114,730.57</b>	<b>\$100,683.06</b>
Balance on hand, including funds	21,379.89	6,899.68	8,209.56	7,802.77
<b>GRAND TOTAL</b>	<b>\$137,709.46</b>	<b>\$137,316.49</b>	<b>\$122,940.13</b>	<b>\$108,485.83</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
<b>REVENUE.</b>	<b>\$132,079.26</b>	<b>\$47,293.11</b>	<b>\$69,606.33</b>	<b>\$72,694.60</b>
<b>General</b>	<b>120,926.47</b>	<b>40,934.71</b>	<b>62,066.19</b>	<b>65,221.49</b>
<i>Taxes</i>	<i>115,833.25</i>	<i>30,280.33</i>	<i>60,392.70</i>	<i>53,031.58</i>
Property, poll, and income	114,842.35	28,402.82	59,416.46	46,020.12
Corporation, bank, etc.	990.90	1,877.51	976.24	7,011.46
<i>Licenses and permits</i>	<i>2,247.00</i>	<i>538.00</i>	<i>379.00</i>	<i>107.00</i>
<i>Fines and forfeits</i>	<i>503.00</i>	—	<i>155.68</i>	<i>53.40</i>
<i>Grants and gifts</i>	<i>2,343.22</i>	<i>10,116.38</i>	<i>1,138.81</i>	<i>12,029.51</i>
For expenses	2,343.22	10,116.38	638.81	12,029.51
For outlays	—	—	500.00	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>11,152.79</b>	<b>6,358.40</b>	<b>7,540.14</b>	<b>7,473.11</b>
<i>Special assessments</i>	—	—	—	<i>331.71</i>
To meet expenses	—	—	—	331.71
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,115.89</i>	<i>1,398.52</i>	<i>2,984.51</i>	<i>1,661.82</i>
<i>Departmental</i>	<i>5,536.82</i>	<i>4,660.35</i>	<i>2,074.58</i>	<i>4,927.03</i>
General government	104.58	—	14.87	517.50
Protection of persons and property	45.12	4.38	28.19	38.68
Health and sanitation	311.22	—	—	—
Highways	6.00	67.12	—	—
Charities	4,472.97	4,558.85	1,722.92	4,219.26
Soldiers' benefits	—	30.00	—	—
Schools	—	—	1.50	66.50
Libraries	269.53	—	217.10	85.09
Recreation	267.40	—	—	—
Unclassified	60.00	—	90.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>181.43</i>	<i>10.00</i>	<i>1,024.50</i>	<i>38.50</i>
<i>Interest</i>	<i>2,318.65</i>	<i>289.53</i>	<i>1,456.65</i>	<i>514.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	784.08	—	92.02	37.71
All other	1,534.57	289.53	1,364.53	476.34
<b>NON-REVENUE.</b>	<b>\$141,378.66</b>	<b>\$24,607.17</b>	<b>\$17,595.52</b>	<b>\$42,614.64</b>
<b>Offsets to outlays</b>	<b>26,514.31</b>	<b>3,229.26</b>	—	<b>3,171.35</b>
<i>Departmental</i>	<i>26,514.31</i>	<i>3,229.26</i>	—	<i>3,171.35</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>96,000.00</b>	<b>17,500.00</b>	—	<b>25,000.00</b>
<i>Loans, general purposes</i>	<i>16,000.00</i>	<i>2,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>15,000.00</i>	—	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>784.08</b>	—	<b>100.00</b>	<b>2,065.63</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	784.08	—	100.00	2,065.63
<b>Refunds</b>	<b>303.96</b>	<b>89.02</b>	<b>311.79</b>	<b>88.57</b>
<b>Agency, trust, and investment</b>	<b>17,776.31</b>	<b>3,788.89</b>	<b>17,183.73</b>	<b>12,289.09</b>
<i>Taxes and licenses for State</i>	<i>6,628.00</i>	<i>1,532.87</i>	<i>6,167.97</i>	<i>3,967.00</i>
<i>Taxes for county</i>	<i>10,743.14</i>	<i>2,061.82</i>	<i>10,111.20</i>	<i>6,309.19</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>144.17</i>	—	<i>765.16</i>	<i>2,373.50</i>
<i>All other</i>	<i>261.00</i>	<i>194.20</i>	<i>149.40</i>	<i>239.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$158,593.57	\$50,522.37	\$69,606.33	\$75,865.95
Premiums	—	—	—	—
Municipal indebtedness	96,000.00	17,500.00	—	25,000.00
Transfers and refunds	1,088.04	89.02	411.79	2,154.20
Agency, trust, and investment	17,776.31	3,788.89	17,183.73	12,289.09
<b>Total receipts</b>	<b>\$273,457.92</b>	<b>\$71,900.28</b>	<b>\$87,201.85</b>	<b>\$115,309.24</b>
Balance on hand, including funds	3,732.79	2,236.44	27,094.75	21,020.52
<b>GRAND TOTAL</b>	<b>\$277,190.71</b>	<b>\$74,136.72</b>	<b>\$114,296.60</b>	<b>\$136,329.76</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
<b>Maintenance</b>	<b>\$110,688.98</b>	<b>\$37,325.19</b>	<b>\$56,996.22</b>	<b>\$67,387.26</b>
<i>Departmental</i>	<i>109,431.41</i>	<i>37,315.19</i>	<i>55,591.00</i>	<i>67,078.89</i>
General government	8,356.07	1,894.79	5,297.87	5,473.08
Protection of persons and property	17,500.36	248.89	8,984.08	1,492.37
Health and sanitation	8,167.25	377.65	1,946.53	1,700.00
Highways	20,017.17	4,734.46	4,250.24	6,437.79
Charities	19,680.16	11,646.06	10,090.78	14,545.52
Soldiers' benefits	7.70	—	13.97	3,057.05
Schools	25,752.05	17,769.29	21,615.38	30,702.72
Libraries	1,384.12	—	1,712.52	838.51
Recreation	7,224.36	3.25	404.86	130.77
Pensions	—	—	—	—
Unclassified	1,342.17	640.80	1,274.77	2,701.08
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,257.57</i>	<i>10.00</i>	<i>1,405.22</i>	<i>308.37</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>6,014.33</b>	<b>857.86</b>	<b>1,970.64</b>	<b>331.10</b>
<i>Loans, general purposes</i>	<i>6,014.33</i>	<i>857.86</i>	<i>1,970.64</i>	<i>331.10</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>45,089.03</b>	<b>4,199.02</b>	<b>949.71</b>	<b>5,139.32</b>
<i>Departmental</i>	<i>45,089.03</i>	<i>4,199.02</i>	<i>949.71</i>	<i>5,139.32</i>
General government	—	—	—	10.30
Protection of persons and property	—	—	73.50	436.31
Health and sanitation	135.04	—	—	—
Highways	44,753.99	4,199.02	876.21	4,692.71
Charities	—	—	—	—
Schools	200.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>85,250.00</b>	<b>21,500.00</b>	<b>5,625.00</b>	<b>25,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>15,250.00</i>	<i>6,500.00</i>	<i>1,562.50</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>15,000.00</i>	—	25,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>784.08</b>	—	<b>100.00</b>	<b>2,065.63</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>784.08</i>	—	<i>100.00</i>	<i>2,065.63</i>
<b>Refunds</b>	<b>303.96</b>	<b>89.02</b>	<b>311.79</b>	<b>88.57</b>
<b>Agency, trust, and investment</b>	<b>17,776.31</b>	<b>3,772.89</b>	<b>17,290.28</b>	<b>10,261.13</b>
<i>Taxes and licenses for State</i>	<i>6,628.00</i>	<i>1,532.87</i>	<i>6,167.97</i>	<i>3,367.00</i>
<i>Taxes for county</i>	<i>10,743.14</i>	<i>2,061.82</i>	<i>10,111.20</i>	<i>6,309.19</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>144.17</i>	—	<i>766.11</i>	<i>345.54</i>
<i>All other</i>	<i>261.00</i>	<i>178.20</i>	<i>255.00</i>	<i>239.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$116,703.31	\$38,183.05	\$58,966.86	\$67,718.36
Permanent debt (except from sinking funds)	15,250.00	6,500.00	1,562.50	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,089.03	4,199.02	949.71	5,139.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	15,000.00	—	25,000.00
Transfers (except to sinking funds) and refunds	1,088.04	89.02	411.79	2,154.20
Agency, trust, and investment	17,776.31	3,772.89	17,290.28	10,261.13
<b>Total payments</b>	<b>\$265,906.69</b>	<b>\$67,743.98</b>	<b>\$83,243.64</b>	<b>\$110,273.01</b>
Balance on hand, including funds	11,284.02	6,392.74	31,052.96	26,056.75
<b>GRAND TOTAL</b>	<b>\$277,190.71</b>	<b>\$74,136.72</b>	<b>\$114,296.60</b>	<b>\$136,329.76</b>

<sup>1</sup> Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
<b>REVENUE.</b>	<b>\$75,106.57</b>	<b>\$62,835.48</b>	<b>\$47,878.24</b>	<b>\$89,473.83</b>
<b>General</b>	<b>57,241.21</b>	<b>50,649.73</b>	<b>31,183.41</b>	<b>82,709.55</b>
Taxes . . . . .	39,280.87	36,641.57	25,004.98	80,945.42
Property, poll, and income	38,656.98	36,432.91	11,924.36	78,873.21
Corporation, bank, etc.	623.89	208.66	13,080.62	2,072.21
Licenses and permits	772.51	485.67	504.00	166.50
Fines and forfeits	26.00	61.63	126.60	15.00
Grants and gifts	17,162.83	13,460.86	5,547.93	1,552.63
For expenses	17,162.83	13,460.86	5,547.93	1,193.17
For outlays	—	—	—	389.46
All other	—	—	—	—
<b>Commercial</b>	<b>17,865.36</b>	<b>12,185.75</b>	<b>16,694.83</b>	<b>6,764.28</b>
Special assessments	10.96	—	—	139.87
To meet expenses	10.96	—	—	139.87
To meet outlays	—	—	—	—
Privileges	1,705.04	1,622.23	1,274.32	3,798.37
Departmental	8,182.13	8,406.51	2,622.79	1,637.02
General government	245.21	65.87	18.00	163.88
Protection of persons and property	28.44	24.18	56.56	359.77
Health and sanitation	—	—	—	—
Highways	4,004.13	—	13.83	52.12
Charities	2,362.22	4,226.38	2,171.61	190.67
Soldiers' benefits	151.50	—	296.35	12.00
Schools	1,304.99	4,051.58	7.00	776.90
Libraries	85.64	5.00	14.44	58.50
Recreation	—	15.00	—	—
Unclassified	—	18.50	45.00	23.18
Public service enterprises	5,298.47	—	10,494.88	—
Electric light	—	—	6,089.92	—
Water	5,298.47	—	4,404.96	—
All other	—	—	—	—
Cemeteries	1,008.50	—	130.15	232.37
Interest	1,660.26	2,157.01	2,172.69	966.65
On sinking funds	—	—	—	—
On trust and investment funds	768.75	1,278.26	75.00	259.62
All other	891.51	878.75	2,097.69	697.03
<b>NON-REVENUE.</b>	<b>\$50,262.82</b>	<b>\$57,446.15</b>	<b>\$129,836.79</b>	<b>\$84,059.14</b>
<b>Offsets to outlays</b>	<b>6,847.51</b>	<b>8,000.00</b>	<b>583.70</b>	<b>—</b>
Departmental	6,847.51	8,000.00	449.70	—
Public service enterprises	—	—	134.00	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>35,000.00</b>	<b>42,000.00</b>	<b>115,000.00</b>	<b>75,000.00</b>
Loans, general purposes	—	6,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	36,000.00	115,000.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>768.75</b>	<b>800.00</b>	<b>75.00</b>	<b>11.00</b>
From sinking funds	—	—	—	—
All other	768.75	800.00	75.00	11.00
<b>Refunds</b>	<b>417.93</b>	<b>172.73</b>	<b>649.04</b>	<b>85.02</b>
<b>Agency, trust, and investment</b>	<b>7,228.63</b>	<b>6,473.42</b>	<b>13,529.05</b>	<b>8,963.12</b>
Taxes and licenses for State	2,219.00	1,876.99	5,984.97	5,079.48
Taxes for county	2,070.00	3,051.49	6,564.34	2,795.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,612.03	1,163.34	674.15	415.97
All other	327.60	381.60	305.59	672.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$81,954.08	\$70,835.48	\$48,461.94	\$89,473.83
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	42,000.00	115,000.00	75,000.00
Transfers and refunds	1,186.68	972.73	724.04	96.02
Agency, trust, and investment	7,228.63	6,473.42	13,529.05	8,963.12
<b>Total receipts</b>	<b>\$125,369.39</b>	<b>\$120,281.63</b>	<b>\$177,715.03</b>	<b>\$173,532.97</b>
Balance on hand, including funds	20,148.99	3,589.08	18,149.44	13,994.80
<b>GRAND TOTAL</b>	<b>\$145,518.38</b>	<b>\$123,870.71</b>	<b>\$195,864.47</b>	<b>\$187,527.77</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
<b>Maintenance</b>	<b>\$65,968.24</b>	<b>\$55,438.38</b>	<b>\$75,986.44</b>	<b>\$71,063.02</b>
<i>Departmental</i>	<i>61,488.23</i>	<i>55,434.80</i>	<i>68,641.53</i>	<i>70,026.18</i>
General government	3,264.93	3,420.98	6,711.09	7,808.45
Protection of persons and property	3,250.04	1,072.14	1,349.19	4,632.64
Health and sanitation	972.83	723.00	2,148.95	1,511.56
Highways	15,084.40	10,118.28	11,885.61	19,488.24
Charities	7,939.10	13,814.19	15,079.88	3,175.93
Soldiers' benefits	3,336.48	—	2,101.57	—
Schools	24,462.93	24,791.43	28,452.64	28,467.70
Libraries	1,716.78	442.28	573.69	1,090.66
Recreation	541.38	383.81	8.11	1,877.20
Pensions	—	—	—	—
Unclassified	919.36	668.69	330.80	1,973.80
<i>Public service enterprises</i>	<i>3,103.29</i>	<i>—</i>	<i>6,817.76</i>	<i>—</i>
Electric light	—	—	4,661.97	—
Water	3,103.29	—	2,155.79	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,376.72</i>	<i>—</i>	<i>527.15</i>	<i>1,036.84</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.58</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,689.76</b>	<b>2,439.22</b>	<b>6,963.02</b>	<b>3,872.84</b>
<i>Loans, general purposes</i>	<i>1,116.00</i>	<i>2,439.22</i>	<i>4,806.39</i>	<i>3,872.84</i>
<i>Loans, public service enterprises</i>	<i>573.76</i>	<i>—</i>	<i>2,156.63</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>16,646.54</b>	<b>11,130.44</b>	<b>500.69</b>	<b>4,897.45</b>
<i>Departmental</i>	<i>16,646.54</i>	<i>11,130.44</i>	<i>182.06</i>	<i>3,957.10</i>
General government	—	—	—	175.00
Protection of persons and property	—	—	—	375.00
Health and sanitation	8,607.41	—	—	278.43
Highways	8,039.13	10,000.00	—	898.62
Charities	—	—	—	—
Schools	—	1,130.44	182.06	278.56
Libraries	—	—	—	—
Recreation	—	—	—	1,951.49
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>318.63</i>	<i>—</i>
Electric light	—	—	236.03	—
Water	—	—	82.60	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>940.36</i>
<b>Municipal indebtedness</b>	<b>52,000.00</b>	<b>40,800.00</b>	<b>92,750.00</b>	<b>80,167.67</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>1,800.00</i>	<i>12,750.00</i>	<i>10,167.67</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>39,000.00</i>	<i>80,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>768.75</b>	<b>800.00</b>	<b>75.00</b>	<b>11.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>768.75</i>	<i>800.00</i>	<i>75.00</i>	<i>11.00</i>
<b>Refunds</b>	<b>417.93</b>	<b>172.73</b>	<b>649.04</b>	<b>85.02</b>
<b>Agency, trust, and investment</b>	<b>6,014.68</b>	<b>5,352.28</b>	<b>12,933.92</b>	<b>9,020.62</b>
<i>Taxes and licenses for State</i>	<i>2,219.00</i>	<i>1,876.99</i>	<i>5,984.97</i>	<i>5,079.48</i>
<i>Taxes for county</i>	<i>2,070.00</i>	<i>3,051.49</i>	<i>6,564.34</i>	<i>2,796.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,398.08</i>	<i>42.20</i>	<i>81.15</i>	<i>481.87</i>
<i>All other</i>	<i>327.60</i>	<i>381.60</i>	<i>303.46</i>	<i>663.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$67,658.00	\$57,877.60	\$82,949.46	\$74,935.86
Permanent debt (except from sinking funds)	2,000.00	1,800.00	12,750.00	10,167.67
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,646.54	11,130.44	500.69	4,897.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	39,000.00	80,000.00	70,000.00
Transfers (except to sinking funds) and refunds	1,186.68	972.73	724.04	96.02
Agency, trust, and investment	6,014.68	5,352.28	12,933.92	9,020.62
<b>Total payments</b>	<b>\$143,505.90</b>	<b>\$116,133.05</b>	<b>\$189,858.11</b>	<b>\$169,117.62</b>
Balance on hand, including funds	2,012.48	7,737.66	6,006.36	18,410.15
<b>GRAND TOTAL</b>	<b>\$145,518.38</b>	<b>\$123,870.71</b>	<b>\$195,864.47</b>	<b>\$187,527.77</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$85,975.95	\$78,903.71	\$54,063.49	\$41,782.53
General	70,504.98	64,969.25	46,163.95	38,278.56
<i>Taxes</i>	60,047.55	62,593.01	33,763.66	31,842.94
Property, poll, and income	58,896.14	60,479.29	33,481.28	31,433.06
Corporation, bank, etc.	1,151.41	2,113.72	272.28	409.88
<i>Licenses and permits</i>	477.00	599.50	679.00	24.00
<i>Fines and forfeits</i>	177.00	33.55	683.25	26.00
<i>Grants and gifts</i>	9,703.03	1,743.19	11,148.14	6,386.62
For expenses	9,703.03	1,743.19	11,148.14	6,386.62
For outlays	—	—	—	—
All other	100.40	—	—	—
Commercial	15,470.97	13,934.46	7,899.54	3,503.97
<i>Special assessments</i>	2.40	505.69	—	—
To meet expenses	2.40	505.69	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,106.66	3,388.38	1,059.98	1,225.11
<i>Departmental</i>	8,234.39	3,116.38	5,166.41	1,506.87
General government	125.00	758.55	29.00	—
Protection of persons and property	35.55	444.21	19.90	49.20
Health and sanitation	159.79	339.46	128.00	50.00
Highways	6,017.08	90.10	1,023.01	171.11
Charities	857.14	1,850.56	3,822.55	1,040.98
Soldiers' benefits	72.00	240.00	122.00	—
Schools	918.23	4,303.43	—	144.98
Libraries	49.54	90.07	11.95	—
Recreation	—	—	—	43.00
Unclassified	.06	—	—	7.60
<i>Public service enterprises.</i>	109.00	—	—	—
Electric light	—	—	—	—
Water	109.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	452.18	—	16.20	245.95
<i>Interest</i>	3,566.34	1,924.01	1,667.95	526.04
On sinking funds	—	—	—	—
On trust and investment funds	2,007.55	564.98	354.41	405.16
All other	1,558.79	1,359.03	1,313.54	120.88
NON-REVENUE.	\$45,612.61	\$66,764.02	\$27,505.22	\$36,862.95
Offsets to outlays	—	16,500.00	5,856.66	5,000.00
<i>Departmental</i>	—	16,500.00	5,856.66	5,000.00
<i>Public service enterprises.</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	35,000.00	16,182.82	25,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	35,000.00	16,000.00	25,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	182.82	—
<i>Premiums</i>	—	—	—	—
Transfers	4,268.01	668.15	—	259.25
<i>From sinking funds</i>	—	—	—	—
All other	4,268.01	668.15	—	259.25
Refunds	270.95	402.89	64.85	125.58
Agency, trust, and investment	11,073.65	14,192.98	5,400.89	6,478.12
<i>Taxes and licenses for State</i>	3,610.11	5,222.85	2,043.00	1,941.00
<i>Taxes for county</i>	3,162.96	8,406.43	3,013.43	3,441.37
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,043.08	257.70	6.66	866.95
All other	257.50	306.00	337.80	228.80
RECAPITULATION.				
Revenue and offsets to outlays	\$85,975.95	\$95,403.71	\$59,920.15	\$46,782.53
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	35,000.00	16,182.82	25,000.00
Transfers and refunds	4,538.96	1,071.04	64.85	384.83
Agency, trust, and investment	11,073.65	14,192.98	5,400.89	6,478.12
Total receipts	\$131,588.56	\$145,667.73	\$81,568.71	\$78,645.48
Balance on hand, including funds	8,989.66	11,970.14	2,088.93	5,017.11
GRAND TOTAL	\$140,578.12	\$157,637.87	\$83,657.64	\$83,662.59



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
<b>Maintenance</b>	<b>\$72,351.86</b>	<b>\$73,968.73</b>	<b>\$43,595.20</b>	<b>\$38,438.38</b>
<i>Departmental</i>	71,661.00	73,828.03	43,409.33	38,029.85
General government	5,625.11	8,923.62	3,272.41	1,819.12
Protection of persons and property	3,577.43	5,316.87	604.42	541.04
Health and sanitation	2,039.72	4,253.69	523.00	624.28
Highways	25,784.82	10,189.55	9,182.02	2,349.82
Charities	5,703.01	8,441.57	9,141.66	5,034.81
Soldiers' benefits	89.00	841.40	963.24	—
Schools	25,937.92	30,814.45	18,904.94	26,601.80
Libraries	1,331.51	1,523.52	283.61	835.56
Recreation	5.11	2,554.51	3.49	118.47
Pensions	—	—	—	—
Unclassified	1,567.37	968.85	530.54	104.95
<i>Public service enterprises</i>	65.68	—	—	—
Electric light	—	—	—	—
Water	65.68	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	590.18	140.70	185.87	262.62
<i>Administration of trust funds</i>	35.00	—	—	145.91
<b>Interest</b>	<b>4,116.41</b>	<b>840.17</b>	<b>742.19</b>	<b>1,742.62</b>
<i>Loans, general purposes</i>	4,116.41	840.17	742.19	1,742.62
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>97.50</b>	<b>22,854.83</b>	<b>7,808.63</b>	<b>6,000.19</b>
<i>Departmental</i>	97.50	22,654.83	7,808.63	6,000.19
General government	—	—	—	—
Protection of persons and property	—	330.80	—	—
Health and sanitation	97.50	—	—	—
Highways	—	22,324.03	7,808.63	6,000.19
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	200.00	—	—
<b>Municipal indebtedness</b>	<b>38,000.00</b>	<b>30,000.00</b>	<b>26,000.00</b>	<b>28,250.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	8,000.00	—	1,000.00	3,250.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	30,000.00	25,000.00	25,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>4,268.01</b>	<b>668.15</b>	<b>—</b>	<b>259.25</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,268.01	668.15	—	259.25
<b>Refunds</b>	<b>270.95</b>	<b>402.89</b>	<b>64.85</b>	<b>125.58</b>
<b>Agency, trust, and investment</b>	<b>9,782.37</b>	<b>14,061.17</b>	<b>5,410.60</b>	<b>6,153.52</b>
<i>Taxes and licenses for State</i>	3,610.11	5,222.85	2,043.00	1,941.00
<i>Taxes for county</i>	3,162.96	8,406.43	3,013.43	3,441.37
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,807.70	125.89	16.37	544.15
<i>All other</i>	201.60	306.00	337.80	227.00
<b>RECAPITULATION.</b>				
Maintenance and interest	\$76,468.27	\$74,808.90	\$44,337.39	\$40,181.00
Permanent debt (except from sinking funds)	8,000.00	—	1,000.00	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	97.50	22,854.83	7,808.63	6,000.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	30,000.00	25,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,538.96	1,071.04	64.85	384.83
Agency, trust, and investment	9,782.37	14,061.17	5,410.60	6,153.52
<b>Total payments</b>	<b>\$128,887.10</b>	<b>\$142,795.94</b>	<b>\$83,621.47</b>	<b>\$80,969.54</b>
Balance on hand, including funds	11,691.02	14,841.93	36.17	2,693.05
<b>GRAND TOTAL</b>	<b>\$140,578.12</b>	<b>\$157,637.87</b>	<b>\$83,657.64</b>	<b>\$83,662.59</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
<b>REVENUE.</b>	<b>\$69,252.20</b>	<b>\$66,517.69</b>	<b>\$52,261.88</b>	<b>\$48,895.19</b>
<b>General</b>	<b>50,447.41</b>	<b>54,451.01</b>	<b>46,772.67</b>	<b>44,406.71</b>
Taxes . . . . .	31,620.43	44,498.78	31,697.72	31,097.43
Property, poll, and income	31,379.51	43,815.96	30,453.82	30,635.41
Corporation, bank, etc.	240.92	682.82	1,243.90	462.02
Licenses and permits	386.00	52.00	90.25	361.32
Fines and forfeits	149.50	10.00	154.74	50.00
Grants and gifts	18,288.48	9,890.23	14,827.93	12,897.96
For expenses	18,288.48	9,840.23	14,827.93	12,897.96
For outlays	—	50.00	—	—
All other	3.00	—	2.03	—
<b>Commercial</b>	<b>18,804.79</b>	<b>12,066.68</b>	<b>5,489.21</b>	<b>4,488.48</b>
Special assessments	—	13.25	—	—
To meet expenses	—	13.25	—	—
To meet outlays	—	—	—	—
Privileges	1,397.05	1,874.79	1,614.44	1,420.79
Departmental	16,904.23	5,632.50	2,836.08	867.09
General government	7.00	104.00	37.70	—
Protection of persons and property	17.62	64.93	34.50	36.85
Health and sanitation	—	—	377.53	123.00
Highways	760.25	2,549.90	10.00	10.00
Charities	15,094.58	1,609.26	1,693.58	464.70
Soldiers' benefits	40.00	120.00	140.00	—
Schools	984.78	1,206.96	542.57	216.64
Libraries	—	27.25	.20	1.90
Recreation	—	—	—	—
Unclassified	—	—	—	4.00
Public service enterprises	—	9.75	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	9.75	—	—
Cemeteries	80.00	260.50	121.00	279.33
Interest	423.51	4,226.09	917.69	1,931.27
On sinking funds	—	—	—	—
On trust and investment funds	—	3,766.73	453.48	140.07
All other	423.51	459.36	464.21	1,791.20
<b>NON-REVENUE.</b>	<b>\$34,326.08</b>	<b>\$52,515.37</b>	<b>\$20,700.71</b>	<b>\$16,489.16</b>
<b>Offsets to outlays</b>	<b>4,000.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
Departmental	4,000.00	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,797.90</b>	<b>40,000.00</b>	<b>15,000.00</b>	<b>10,000.00</b>
Loans, general purposes	1,997.90	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	23,800.00	40,000.00	15,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>3,908.89</b>	<b>434.53</b>	<b>97.50</b>
From sinking funds	—	—	—	—
All other	—	3,908.89	434.53	97.50
<b>Refunds</b>	<b>215.15</b>	<b>153.43</b>	<b>183.39</b>	<b>59.27</b>
<b>Agency, trust, and investment</b>	<b>4,313.03</b>	<b>8,453.05</b>	<b>5,082.79</b>	<b>6,332.39</b>
Taxes and licenses for State	1,691.00	2,357.00	2,131.00	1,867.37
Taxes for county	2,379.03	1,988.15	2,374.36	3,250.19
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	3,808.50	146.03	1,025.83
All other	243.00	299.40	431.40	189.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$73,252.20	\$66,517.69	\$52,261.88	\$48,895.19
Premiums	—	—	—	—
Municipal indebtedness	25,797.90	40,000.00	15,000.00	10,000.00
Transfers and refunds	215.15	4,062.32	617.92	156.77
Agency, trust, and investment	4,313.03	8,453.05	5,082.79	6,332.39
<b>Total receipts</b>	<b>\$103,578.28</b>	<b>\$119,033.06</b>	<b>\$72,962.59</b>	<b>\$65,384.35</b>
Balance on hand, including funds	3,022.57	10,161.01	10,994.91	3,309.37
<b>GRAND TOTAL</b>	<b>\$106,600.85</b>	<b>\$129,194.07</b>	<b>\$83,957.50</b>	<b>\$68,693.72</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
<b>Maintenance</b> . . . . .	<b>\$61,172.98</b>	<b>\$57,225.99</b>	<b>\$50,819.16</b>	<b>\$34,235.52</b>
<i>Departmental</i> . . . . .	<i>61,130.71</i>	<i>56,494.50</i>	<i>50,621.66</i>	<i>33,838.70</i>
General government . . . . .	2,424.23	3,447.48	3,179.55	2,523.52
Protection of persons and property . . . . .	569.64	1,554.29	1,394.26	659.07
Health and sanitation . . . . .	600.17	2,586.21	1,944.21	582.41
Highways . . . . .	11,053.07	14,730.22	9,672.09	2,187.59
Charities . . . . .	19,185.17	9,647.82	6,427.52	3,981.61
Soldiers' benefits . . . . .	959.83	2,230.50	1,114.31	—
Schools . . . . .	25,488.78	19,989.48	25,996.08	23,548.34
Libraries . . . . .	159.64	873.37	351.19	176.48
Recreation . . . . .	3.16	9.81	3.57	3.33
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	677.02	1,425.32	538.88	176.35
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>29.10</i>	<i>41.50</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	29.10	41.50	—
<i>Cemeteries</i> . . . . .	<i>52.27</i>	<i>687.92</i>	<i>155.00</i>	<i>396.82</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>14.47</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>1,226.35</b>	<b>1,481.49</b>	<b>396.82</b>	<b>437.75</b>
<i>Loans, general purposes</i> . . . . .	<i>1,226.35</i>	<i>1,481.49</i>	<i>396.82</i>	<i>437.75</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>4,734.91</b>	<b>3,719.40</b>	<b>1,021.83</b>	<b>—</b>
<i>Departmental</i> . . . . .	<i>4,734.91</i>	<i>3,061.04</i>	<i>998.79</i>	<i>—</i>
General government . . . . .	135.00	82.50	—	—
Protection of persons and property . . . . .	—	2,249.28	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	4,599.91	—	998.79	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	59.75	—	—
Recreation . . . . .	—	659.51	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>668.36</i>	<i>23.04</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>27,600.00</b>	<b>44,100.00</b>	<b>15,000.00</b>	<b>21,600.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>3,800.00</i>	<i>5,100.00</i>	<i>—</i>	<i>1,600.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>23,800.00</i>	<i>39,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>3,908.89</b>	<b>434.53</b>	<b>97.50</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>3,908.89</i>	<i>434.53</i>	<i>97.50</i>
<b>Refunds</b> . . . . .	<b>215.15</b>	<b>153.43</b>	<b>183.39</b>	<b>59.27</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,311.23</b>	<b>7,823.48</b>	<b>5,101.74</b>	<b>6,339.96</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,691.00</i>	<i>2,357.00</i>	<i>2,131.00</i>	<i>1,867.37</i>
<i>Taxes for county</i> . . . . .	<i>2,379.03</i>	<i>1,988.15</i>	<i>2,374.36</i>	<i>3,260.19</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>3,203.53</i>	<i>164.98</i>	<i>1,633.40</i>
<i>All other</i> . . . . .	<i>241.20</i>	<i>274.80</i>	<i>431.40</i>	<i>189.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$62,399.33	\$58,707.48	\$51,215.98	\$34,673.27
Permanent debt (except from sinking funds) . . . . .	3,800.00	5,100.00	—	1,600.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	4,734.91	3,719.40	1,021.83	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	23,800.00	39,000.00	15,000.00	20,000.00
Transfers (except to sinking funds) and refunds . . . . .	215.15	4,062.32	617.92	156.77
Agency, trust, and investment . . . . .	4,311.23	7,823.48	5,101.74	6,339.96
<b>Total payments</b> . . . . .	<b>\$99,260.62</b>	<b>\$118,412.68</b>	<b>\$72,957.47</b>	<b>\$62,770.00</b>
Balance on hand, including funds . . . . .	7,340.23	10,781.39	11,000.03	5,923.72
<b>GRAND TOTAL</b> . . . . .	<b>\$106,600.85</b>	<b>\$129,194.07</b>	<b>\$83,957.50</b>	<b>\$68,693.72</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
<b>REVENUE.</b>	<b>\$57,633.32</b>	<b>\$45,618.87</b>	<b>\$68,005.49</b>	<b>\$49,250.39</b>
<b>General</b>	<b>54,204.36</b>	<b>39,622.67</b>	<b>61,891.56</b>	<b>36,613.86</b>
Taxes . . . . .	40,756.25	25,081.33	58,378.51	28,267.08
Property, poll, and income	39,897.35	24,903.97	57,535.85	27,590.75
Corporation, bank, etc.	858.90	177.36	842.66	676.33
Licenses and permits	695.00	20.00	82.00	120.00
Fines and forfeits	—	8.08	30.00	10.00
Grants and gifts	12,753.11	14,513.26	3,401.05	8,216.78
For expenses	12,753.11	14,513.26	3,401.05	8,216.78
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>3,428.96</b>	<b>5,996.20</b>	<b>6,113.93</b>	<b>12,636.53</b>
Special assessments	—	108.00	—	—
To meet expenses	—	108.00	—	—
To meet outlays	—	—	—	—
Privileges	1,572.20	1,368.69	3,168.43	1,720.06
Departmental	1,483.19	3,822.84	1,381.72	10,472.53
General government	40.00	—	3.95	277.50
Protection of persons and property	35.00	13.05	132.57	17.60
Health and sanitation	—	—	272.86	—
Highways	—	1,000.00	8.00	2,549.02
Charities	1,390.19	2,110.10	761.06	6,234.00
Soldiers' benefits	—	—	45.00	—
Schools	18.00	522.68	44.39	1,300.50
Libraries	—	—	15.50	40.38
Recreation	—	—	98.39	—
Unclassified	—	177.01	—	53.53
Public service enterprises	—	—	—	3.90
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	3.90
Cemeteries	317.20	115.80	601.00	—
Interest	56.37	580.87	962.78	440.04
On sinking funds	—	—	—	—
On trust and investment funds	33.26	47.12	502.97	225.53
All other	23.11	533.75	459.81	214.51
<b>NON-REVENUE.</b>	<b>\$49,423.04</b>	<b>\$29,004.94</b>	<b>\$47,154.80</b>	<b>\$33,689.57</b>
<b>Offsets to outlays</b>	<b>9,000.24</b>	<b>3,000.00</b>	<b>50.60</b>	<b>8,690.07</b>
Departmental	9,000.24	3,000.00	50.60	8,690.07
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>35,000.00</b>	<b>22,555.49</b>	<b>35,000.00</b>	<b>20,000.00</b>
Loans, general purposes	—	2,500.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	20,000.00	35,000.00	20,000.00
Unpaid warrants or orders, current year	—	55.49	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>1,017.40</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	1,017.40	—
<b>Refunds</b>	<b>26.01</b>	<b>143.79</b>	<b>422.22</b>	<b>88.36</b>
<b>Agency, trust, and investment</b>	<b>5,396.79</b>	<b>3,305.66</b>	<b>10,664.58</b>	<b>4,911.14</b>
Taxes and licenses for State	1,982.74	1,504.87	4,886.00	2,165.00
Taxes for county	2,854.83	1,123.77	4,128.25	2,070.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	300.82	384.82	1,277.13	307.14
All other	258.40	292.20	373.20	369.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$66,633.56	\$48,618.87	\$68,056.09	\$57,940.46
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	22,555.49	35,000.00	20,000.00
Transfers and refunds	26.01	143.79	1,439.62	88.36
Agency, trust, and investment	5,396.79	3,305.66	10,664.58	4,911.14
<b>Total receipts</b>	<b>\$107,056.36</b>	<b>\$74,623.81</b>	<b>\$115,160.29</b>	<b>\$82,939.96</b>
Balance on hand, including funds	3,155.03	998.58	16,894.38	1,938.31
<b>GRAND TOTAL</b>	<b>\$110,211.39</b>	<b>\$75,622.39</b>	<b>\$132,054.67</b>	<b>\$84,878.27</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
<b>Maintenance</b>	<b>\$43,128.18</b>	<b>\$42,801.13</b>	<b>\$69,462.80</b>	<b>\$45,195.87</b>
<i>Departmental</i>	<i>42,319.40</i>	<i>42,593.15</i>	<i>68,345.43</i>	<i>45,060.25</i>
General government	3,009.59	2,300.33	6,505.99	2,859.65
Protection of persons and property	699.96	800.94	4,060.55	1,270.73
Health and sanitation	744.38	1,221.37	3,374.45	947.57
Highways	9,287.38	9,263.18	21,247.82	12,829.37
Charities	5,690.68	6,378.71	2,992.03	9,189.22
Soldiers' benefits	1,182.90	437.09	225.98	718.88
Schools	20,626.71	21,450.75	27,637.52	16,189.19
Libraries	400.00	520.73	1,662.34	638.79
Recreation	3.41	13.00	122.82	18.07
Pensions	—	—	—	—
Unclassified	674.39	207.05	515.93	398.78
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>135.62</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	135.62
<i>Cemeteries</i>	<i>808.78</i>	<i>207.98</i>	<i>1,117.37</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,501.71</b>	<b>898.80</b>	<b>1,533.00</b>	<b>413.89</b>
<i>Loans, general purposes</i>	<i>2,501.71</i>	<i>898.80</i>	<i>1,533.00</i>	<i>413.89</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,038.40</b>	<b>4,067.85</b>	<b>1,401.81</b>	<b>9,992.27</b>
<i>Departmental</i>	<i>12,038.40</i>	<i>4,067.85</i>	<i>1,401.81</i>	<i>9,992.27</i>
General government	—	55.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	150.00
Highways	12,038.40	4,012.85	901.81	9,842.27
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	500.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>42,900.00</b>	<b>17,400.00</b>	<b>38,000.00</b>	<b>20,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,900.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>14,400.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>1,017.40</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,017.40</i>	<i>—</i>
<b>Refunds</b>	<b>26.01</b>	<b>143.79</b>	<b>422.22</b>	<b>88.36</b>
<b>Agency, trust, and investment</b>	<b>5,430.29</b>	<b>3,352.78</b>	<b>10,165.45</b>	<b>4,829.53</b>
<i>Taxes and licenses for State</i>	<i>1,982.74</i>	<i>1,504.87</i>	<i>4,886.00</i>	<i>2,165.00</i>
<i>Taxes for county</i>	<i>2,854.83</i>	<i>1,123.77</i>	<i>4,123.25</i>	<i>2,070.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>334.32</i>	<i>431.94</i>	<i>778.00</i>	<i>225.53</i>
<i>All other</i>	<i>253.40</i>	<i>292.20</i>	<i>373.20</i>	<i>369.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$45,629.89	\$43,699.93	\$70,995.80	\$45,609.76
Permanent debt (except from sinking funds)	2,900.00	3,000.00	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,038.40	4,067.85	1,401.81	9,992.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	14,400.00	35,000.00	20,000.00
Transfers (except to sinking funds) and refunds	26.01	143.79	1,439.62	88.36
Agency, trust, and investment	5,430.29	3,352.78	10,165.45	4,829.53
<b>Total payments</b>	<b>\$106,024.59</b>	<b>\$68,664.35</b>	<b>\$122,002.68</b>	<b>\$80,519.92</b>
<i>Balance on hand, including funds</i>	<i>4,186.80</i>	<i>6,958.04</i>	<i>10,051.99</i>	<i>4,358.35</i>
<b>GRAND TOTAL</b>	<b>\$110,211.39</b>	<b>\$75,622.39</b>	<b>\$132,054.67</b>	<b>\$84,878.27</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
<b>REVENUE.</b>	<b>\$67,904.11</b>	<b>\$59,583.90</b>	<b>\$72,999.23</b>	<b>\$66,944.95</b>
<b>General</b>	<b>45,517.36</b>	<b>41,248.58</b>	<b>59,483.78</b>	<b>54,481.76</b>
Taxes . . . . .	31,140.61	30,164.70	35,777.98	46,402.67
Property, poll, and income	31,075.71	30,057.36	35,437.46	46,339.40
Corporation, bank, etc.	64.90	107.34	340.52	63.17
Licenses and permits	38.00	60.60	12.00	129.00
Fines and forfeits	—	10.00	70.80	—
Grants and gifts	14,338.75	11,013.38	23,623.00	7,950.19
For expenses	14,338.75	11,013.38	23,623.00	7,950.19
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>22,386.75</b>	<b>18,335.32</b>	<b>13,515.45</b>	<b>12,463.19</b>
Special assessments	159.14	11.00	26.93	—
To meet expenses	159.14	11.00	26.93	—
To meet outlays	—	—	—	—
Privileges	1,583.18	1,899.60	1,594.55	2,806.98
Departmental	7,936.03	14,902.94	9,876.19	4,636.31
General government	128.75	218.41	10.20	120.70
Protection of persons and property	56.04	113.13	38.78	23.10
Health and sanitation	—	—	—	—
Highways	4,640.63	9,249.02	5,747.88	2,648.83
Charities	2,885.90	4,119.75	2,772.37	626.50
Soldiers' benefits	120.00	120.00	240.00	—
Schools	104.71	1,048.08	57.00	858.26
Libraries	—	27.55	143.10	358.92
Recreation	—	—	—	—
Unclassified	—	7.00	866.86	—
Public service enterprises	10,711.67	—	—	6.60
Electric light	10,711.67	—	—	—
Water	—	—	—	—
All other	—	—	—	6.60
Cemeteries	449.25	303.47	—	1,492.62
Interest	1,647.48	1,219.31	2,017.78	3,521.68
On sinking funds	—	—	—	—
On trust and investment funds	445.43	609.05	799.20	2,739.59
All other	1,102.05	610.26	1,218.58	782.09
<b>NON-REVENUE.</b>	<b>\$61,235.18</b>	<b>\$61,481.81</b>	<b>\$52,216.84</b>	<b>\$28,264.39</b>
<b>Offsets to outlays</b>	<b>21,090.06</b>	<b>7,760.53</b>	<b>10,288.08</b>	<b>1,997.83</b>
Departmental	19,348.31	7,760.53	10,288.08	1,997.83
Public service enterprises	1,241.75	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>34,500.00</b>	<b>37,500.00</b>	<b>35,000.00</b>	<b>15,000.00</b>
Loans, general purposes	2,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	32,500.00	37,500.00	35,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>411.50</b>	<b>136.50</b>	<b>795.00</b>	<b>2,741.83</b>
From sinking funds	—	—	—	—
All other	411.50	136.50	795.00	2,741.83
<b>Refunds</b>	<b>52.89</b>	<b>145.54</b>	<b>14.49</b>	<b>89.21</b>
<b>Agency, trust, and investment</b>	<b>5,180.73</b>	<b>15,939.24</b>	<b>6,119.27</b>	<b>8,435.52</b>
Taxes and licenses for State	1,615.00	1,772.00	1,637.00	3,137.61
Taxes for county	1,449.00	1,658.00	1,449.00	3,209.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,584.75	12,147.64	2,688.27	1,679.71
All other	531.98	363.60	345.00	409.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$88,994.17	\$67,344.43	\$83,287.31	\$68,942.78
Premiums	—	—	—	—
Municipal indebtedness	34,500.00	37,500.00	35,000.00	15,000.00
Transfers and refunds	464.39	282.04	809.49	2,831.04
Agency, trust, and investment	5,180.73	15,939.24	6,119.27	8,435.52
<b>Total receipts</b>	<b>\$129,139.29</b>	<b>\$121,065.71</b>	<b>\$125,216.07</b>	<b>\$95,209.34</b>
Balance on hand, including funds	11,238.39	719.12	9,095.96	20,514.14
<b>GRAND TOTAL</b>	<b>\$140,377.68</b>	<b>\$121,784.83</b>	<b>\$134,312.03</b>	<b>\$115,723.48</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
<b>Maintenance</b>	<b>\$61,632.56</b>	<b>\$54,061.95</b>	<b>\$70,390.11</b>	<b>\$62,135.38</b>
<i>Departmental</i>	<i>52,660.19</i>	<i>53,729.72</i>	<i>70,390.11</i>	<i>60,330.76</i>
General government	2,391.27	2,320.05	3,042.20	4,635.12
Protection of persons and property	2,184.73	2,509.41	1,156.57	1,925.50
Health and sanitation	1,107.77	754.68	1,400.32	3,214.27
Highways	14,778.63	17,307.26	18,948.06	25,079.00
Charities	5,463.75	10,905.33	8,094.48	3,594.24
Soldiers' benefits	255.56	244.00	270.86	—
Schools	23,782.60	17,241.69	32,781.65	16,870.17
Libraries	1,292.99	1,187.90	843.28	3,434.65
Recreation	140.35	3.08	253.30	1,158.41
Pensions	—	—	—	—
Unclassified	1,162.54	756.32	3,599.39	419.40
<i>Public service enterprises</i>	<i>8,667.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8,667.73	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>404.64</i>	<i>332.23</i>	<i>—</i>	<i>1,804.62</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,644.20</b>	<b>943.05</b>	<b>1,105.83</b>	<b>281.67</b>
<i>Loans, general purposes</i>	<i>1,644.20</i>	<i>943.05</i>	<i>1,105.83</i>	<i>281.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>30,294.31</b>	<b>7,918.50</b>	<b>12,610.97</b>	<b>14,438.80</b>
<i>Departmental</i>	<i>27,975.33</i>	<i>7,918.50</i>	<i>12,610.97</i>	<i>14,314.30</i>
General government	—	92.50	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	255.00	720.00	330.00	13,020.00
Highways	27,720.33	7,106.00	12,271.57	1,294.30
Charities	—	—	—	—
Schools	—	—	9.40	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,318.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,318.98	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>124.50</i>
<b>Municipal indebtedness</b>	<b>26,600.00</b>	<b>33,000.00</b>	<b>35,000.00</b>	<b>15,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>24,500.00</i>	<i>33,000.00</i>	<i>35,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>411.50</b>	<b>136.50</b>	<b>795.00</b>	<b>2,741.83</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>411.50</i>	<i>136.50</i>	<i>795.00</i>	<i>2,741.83</i>
<b>Refunds</b>	<b>52.89</b>	<b>145.54</b>	<b>14.49</b>	<b>89.21</b>
<b>Agency, trust, and investment</b>	<b>4,421.67</b>	<b>15,761.25</b>	<b>6,127.67</b>	<b>8,898.94</b>
<i>Taxes and licenses for State</i>	<i>1,615.00</i>	<i>1,772.00</i>	<i>1,637.00</i>	<i>3,137.61</i>
<i>Taxes for county</i>	<i>1,449.00</i>	<i>1,656.00</i>	<i>1,449.00</i>	<i>3,209.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>799.53</i>	<i>11,969.65</i>	<i>2,688.27</i>	<i>2,143.13</i>
<i>All other</i>	<i>558.14</i>	<i>563.60</i>	<i>353.40</i>	<i>409.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$63,276.76	\$55,005.00	\$71,495.94	\$62,417.05
Permanent debt (except from sinking funds)	2,100.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,294.31	7,918.50	12,610.97	14,438.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	24,500.00	33,000.00	35,000.00	15,000.00
Transfers (except to sinking funds) and refunds	464.39	282.04	809.49	2,831.04
Agency, trust, and investment	4,421.67	15,761.25	6,127.67	8,898.94
<b>Total payments</b>	<b>\$125,057.13</b>	<b>\$111,966.79</b>	<b>\$126,044.07</b>	<b>\$103,585.83</b>
Balance on hand, including funds	15,320.55	9,818.04	8,267.96	12,137.65
<b>GRAND TOTAL</b>	<b>\$140,377.68</b>	<b>\$121,784.83</b>	<b>\$134,312.03</b>	<b>\$115,723.48</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
<b>REVENUE.</b>	<b>\$68,097.52</b>	<b>\$53,861.94</b>	<b>\$43,128.32</b>	<b>\$71,779.35</b>
<b>General</b>	<b>57,678.19</b>	<b>41,616.59</b>	<b>37,289.76</b>	<b>59,293.08</b>
Taxes	49,893.59	27,604.07	24,886.47	52,905.38
Property, poll, and income	47,126.47	27,408.35	24,484.15	52,146.45
Corporation, bank, etc.	2,767.12	195.72	402.32	758.93
Licenses and permits	410.35	3.00	25.50	58.50
Fines and forfeits	2,935.00	20.00	17.10	—
Grants and gifts	4,437.26	13,989.52	12,360.69	6,329.20
For expenses	4,437.26	13,989.52	12,360.69	6,329.20
For outlays	—	—	—	—
All other	11.99	—	—	—
<b>Commercial</b>	<b>10,419.33</b>	<b>12,245.35</b>	<b>5,838.56</b>	<b>12,486.27</b>
Special assessments	.50	—	—	326.89
To meet expenses	.50	—	—	326.89
To meet outlays	—	—	—	—
Privileges	3,275.57	1,223.62	1,538.81	2,068.18
Departmental	1,439.67	10,326.53	995.38	7,560.75
General government	41.00	80.32	50.00	6.00
Protection of persons and property	166.02	16.36	29.74	21.79
Health and sanitation	—	50.00	—	—
Highways	—	3,249.83	—	4,042.07
Charities	1,198.01	6,904.88	594.74	2,822.94
Soldiers' benefits	360.00	12.08	120.00	—
Schools	2,550.14	—	187.50	649.70
Libraries	16.35	13.11	13.40	18.25
Recreation	—	—	—	—
Unclassified	18.15	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	601.00	582.95	941.00	746.38
Interest	2,202.59	112.25	2,363.37	1,784.07
On sinking funds	—	—	—	—
On trust and investment funds	1,646.27	14.71	1,985.24	792.29
All other	556.32	97.54	378.13	991.78
<b>NON-REVENUE.</b>	<b>\$151,760.74</b>	<b>\$34,241.33</b>	<b>\$19,582.55</b>	<b>\$78,533.41</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,000.00</b>	<b>2,000.00</b>	<b>31,205.81</b>
Departmental	—	3,000.00	2,000.00	31,205.81
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>120,557.60</b>	<b>26,100.00</b>	<b>10,000.00</b>	<b>40,000.00</b>
Loans, general purposes	80,000.00	3,500.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	22,600.00	10,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	557.60	—	—	—
<b>Transfers</b>	<b>703.53</b>	<b>10.00</b>	<b>1,904.98</b>	<b>400.00</b>
From sinking funds	—	—	—	—
All other	703.53	10.00	1,904.98	400.00
<b>Refunds</b>	<b>371.78</b>	<b>54.47</b>	<b>92.20</b>	<b>108.03</b>
<b>Agency, trust, and investment</b>	<b>30,127.83</b>	<b>5,076.86</b>	<b>5,585.37</b>	<b>6,819.57</b>
Taxes and licenses for State	3,968.00	1,567.00	1,684.00	2,735.00
Taxes for county	3,302.60	2,676.62	1,355.55	2,440.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	22,626.23	567.24	2,119.22	1,135.77
All other	231.00	266.00	426.60	508.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$68,097.52	\$56,861.94	\$45,128.32	\$102,985.16
Premiums	557.60	—	—	—
Municipal indebtedness	120,000.00	26,100.00	10,000.00	40,000.00
Transfers and refunds	1,075.31	64.47	1,997.18	508.03
Agency, trust, and investment	30,127.83	5,076.86	5,585.37	6,819.57
<b>Total receipts</b>	<b>\$219,858.26</b>	<b>\$88,103.27</b>	<b>\$62,710.87</b>	<b>\$150,312.76</b>
Balance on hand, including funds	31,424.45	2,162.75	6,760.84	1,599.10
<b>GRAND TOTAL</b>	<b>\$251,282.71</b>	<b>\$90,266.02</b>	<b>\$69,471.71</b>	<b>\$151,911.86</b>

1 Includes \$8.15 from administration of trust funds "See Unclassified."



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
<b>Maintenance</b>	<b>\$84,179.96</b>	<b>\$48,270.37</b>	<b>\$44,509.43</b>	<b>\$61,604.60</b>
<i>Departmental</i>	<i>62,990.67</i>	<i>47,693.42</i>	<i>43,499.61</i>	<i>60,050.80</i>
General government	5,227.90	1,754.25	1,793.47	4,117.89
Protection of persons and property	3,498.95	536.15	1,596.96	2,251.71
Health and sanitation	1,331.07	815.20	1,110.85	1,479.83
Highways	20,714.70	13,601.63	11,312.85	22,361.00
Charities	4,417.76	13,272.16	6,729.88	6,288.69
Soldiers' benefits	726.30	70.49	177.08	1,122.92
Schools	24,830.24	16,645.21	19,544.82	19,208.76
Libraries	622.87	835.56	770.63	1,603.45
Recreation	543.25	2.76	156.42	197.98
Pensions	—	—	—	—
Unclassified	1,077.63	160.01	307.15	1,418.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,088.28</i>	<i>578.95</i>	<i>1,009.82</i>	<i>1,550.50</i>
<i>Administration of trust funds</i>	<i>101.01</i>	<i>—</i>	<i>—</i>	<i>3.30</i>
<b>Interest</b>	<b>2,538.36</b>	<b>760.58</b>	<b>909.36</b>	<b>1,012.97</b>
<i>Loans, general purposes</i>	<i>2,538.36</i>	<i>760.58</i>	<i>909.36</i>	<i>1,012.97</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>82,769.27</b>	<b>4,001.49</b>	<b>2,500.00</b>	<b>37,916.74</b>
<i>Departmental</i>	<i>82,769.27</i>	<i>4,001.49</i>	<i>2,500.00</i>	<i>37,916.74</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	402.53	4,001.49	2,500.00	37,916.74
Charities	—	—	—	—
Schools	82,366.74	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>24,400.00</b>	<b>11,700.00</b>	<b>42,300.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,800.00</i>	<i>1,700.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>22,600.00</i>	<i>10,000.00</i>	<i>42,300.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>703.53</b>	<b>10.00</b>	<b>1,904.98</b>	<b>400.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>703.53</i>	<i>10.00</i>	<i>1,904.98</i>	<i>400.00</i>
<b>Refunds</b>	<b>371.78</b>	<b>54.47</b>	<b>92.20</b>	<b>108.03</b>
<b>Agency, trust, and investment</b>	<b>31,027.71</b>	<b>5,081.57</b>	<b>5,665.63</b>	<b>6,496.58</b>
<i>Taxes and licenses for State</i>	<i>3,963.00</i>	<i>1,567.00</i>	<i>1,634.00</i>	<i>2,735.00</i>
<i>Taxes for county</i>	<i>3,302.60</i>	<i>2,676.62</i>	<i>1,355.55</i>	<i>2,440.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,536.11</i>	<i>571.95</i>	<i>2,199.48</i>	<i>810.98</i>
<i>All other</i>	<i>231.00</i>	<i>266.00</i>	<i>426.60</i>	<i>510.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$66,718.32	\$49,030.95	\$45,418.79	\$62,617.57
Permanent debt (except from sinking funds)	—	1,800.00	1,700.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	82,769.27	4,001.49	2,500.00	37,916.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	22,600.00	10,000.00	42,300.00
Transfers (except to sinking funds) and refunds	1,075.31	64.47	1,997.18	508.03
Agency, trust, and investment	31,027.71	5,081.57	5,665.63	6,496.58
<b>Total payments</b>	<b>\$236,590.61</b>	<b>\$82,578.48</b>	<b>\$67,281.60</b>	<b>\$149,838.92</b>
Balance on hand, including funds	14,692.10	7,687.54	2,190.11	2,072.94
<b>GRAND TOTAL</b>	<b>\$251,282.71</b>	<b>\$90,266.02</b>	<b>\$69,471.71</b>	<b>\$151,911.86</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
<b>REVENUE.</b>	<b>\$40,392.17</b>	<b>\$50,073.30</b>	<b>\$63,111.75</b>	<b>\$36,117.43</b>
<b>General</b>	<b>32,739.15</b>	<b>37,706.06</b>	<b>52,290.69</b>	<b>27,912.90</b>
<i>Taxes</i>	<i>19,388.08</i>	<i>24,332.26</i>	<i>22,274.86</i>	<i>17,884.27</i>
Property, poll, and income	19,148.53	23,967.95	21,984.94	17,431.24
Corporation, bank, etc.	239.55	364.31	289.92	453.03
<i>Licenses and permits</i>	<i>38.00</i>	<i>642.83</i>	<i>364.43</i>	<i>234.60</i>
<i>Fines and forfeits</i>	<i>104.00</i>	<i>35.00</i>	—	—
<i>Grants and gifts</i>	<i>13,209.07</i>	<i>12,695.97</i>	<i>29,651.35</i>	<i>9,794.13</i>
For expenses	13,209.07	7,444.60	29,651.35	9,794.13
For outlays	—	5,251.37	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>7,653.02</b>	<b>12,367.24</b>	<b>10,821.06</b>	<b>8,204.53</b>
<i>Special assessments</i>	—	<i>45.50</i>	<i>12.50</i>	—
To meet expenses	—	45.50	12.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,160.23</i>	<i>1,360.79</i>	<i>1,781.86</i>	<i>1,579.71</i>
<i>Departmental</i>	<i>2,813.87</i>	<i>7,597.34</i>	<i>7,480.13</i>	<i>3,302.14</i>
General government	72.00	80.50	158.50	23.93
Protection of persons and property	16.45	29.16	26.54	48.62
Health and sanitation	—	75.32	—	—
Highways	1,798.75	1,991.92	3,503.80	298.13
Charities	812.33	4,695.95	2,299.65	1,204.91
Soldiers' benefits	59.00	72.00	—	—
Schools	37.34	221.04	1,429.01	1,684.60
Libraries	18.00	29.39	—	41.95
Recreation	—	—	—	—
Unclassified	—	402.06	62.63	—
<i>Public service enterprises</i>	<i>1,555.86</i>	<i>2,546.35</i>	—	—
Electric light	—	—	—	—
Water	1,555.86	2,546.35	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>385.00</i>	<i>155.20</i>	—	—
<i>Interest</i>	<i>1,763.06</i>	<i>662.06</i>	<i>1,546.67</i>	<i>3,322.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,181.86	47.55	595.02	2,753.00
All other	576.20	614.51	951.55	569.68
<b>NON-REVENUE.</b>	<b>\$25,571.04</b>	<b>\$26,957.49</b>	<b>\$20,164.37</b>	<b>\$22,120.90</b>
<b>Offsets to outlays</b>	<b>7,400.06</b>	<b>5,303.23</b>	<b>3,999.88</b>	—
<i>Departmental</i>	<i>7,156.45</i>	<i>5,303.23</i>	<i>3,999.88</i>	—
<i>Public service enterprises</i>	<i>243.61</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>12,000.00</b>	<b>17,600.00</b>	<b>10,030.69</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	—	<i>600.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>17,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>
Unpaid warrants or orders, current year	—	—	30.69	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,092.63</b>	<b>46.99</b>	<b>174.70</b>	<b>2,491.17</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,092.63	46.99	174.70	2,491.17
<b>Refunds</b>	<b>70.31</b>	<b>185.54</b>	<b>1,207.29</b>	<b>238.77</b>
<b>Agency, trust, and investment</b>	<b>5,008.04</b>	<b>3,821.73</b>	<b>4,751.81</b>	<b>4,390.96</b>
<i>Taxes and licenses for State</i>	<i>1,465.87</i>	<i>1,745.00</i>	<i>1,642.00</i>	<i>1,423.00</i>
<i>Taxes for county</i>	<i>2,479.33</i>	<i>1,656.00</i>	<i>2,867.81</i>	<i>2,676.62</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>701.64</i>	<i>175.93</i>	<i>48.80</i>	<i>15.34</i>
<i>All other</i>	<i>361.20</i>	<i>244.80</i>	<i>193.20</i>	<i>276.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$47,792.23	\$55,376.53	\$67,111.63	\$36,117.43
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	17,600.00	10,030.69	15,000.00
Transfers and refunds	1,162.94	232.53	1,381.99	2,729.94
Agency, trust, and investment	5,008.04	3,821.73	4,751.81	4,390.96
<b>Total receipts</b>	<b>\$65,963.21</b>	<b>\$77,030.79</b>	<b>\$83,276.12</b>	<b>\$58,238.33</b>
Balance on hand, including funds	6,571.80	7,055.31	185.58	6,766.50
<b>GRAND TOTAL</b>	<b>\$72,535.01</b>	<b>\$84,086.10</b>	<b>\$83,461.70</b>	<b>\$65,004.83</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
<b>Maintenance</b>	<b>\$36,896.96</b>	<b>\$38,169.32</b>	<b>\$49,922.08</b>	<b>\$37,199.10</b>
<i>Departmental</i>	<i>35,582.73</i>	<i>35,782.08</i>	<i>49,887.08</i>	<i>36,997.23</i>
General government	1,591.63	2,533.84	2,372.29	2,578.47
Protection of persons and property	1,048.36	1,541.22	779.65	1,206.41
Health and sanitation	399.85	705.86	453.93	518.27
Highways	11,252.63	8,101.72	14,419.91	8,567.45
Charities	3,953.25	6,963.16	5,478.74	5,270.12
Soldiers' benefits	59.00	327.57	185.00	75.00
Schools	16,183.27	14,136.19	25,452.65	17,284.64
Libraries	657.86	763.17	—	663.51
Recreation	2.68	2.92	56.76	474.83
Pensions	—	—	—	—
Unclassified	534.20	706.43	688.15	358.53
<i>Public service enterprises</i>	<i>589.73</i>	<i>2,014.54</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	589.73	2,014.54	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>624.50</i>	<i>372.70</i>	<i>35.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>201.87</i>
<b>Interest</b>	<b>2,743.50</b>	<b>494.38</b>	<b>603.19</b>	<b>473.74</b>
<i>Loans, general purposes</i>	<i>423.50</i>	<i>388.13</i>	<i>603.19</i>	<i>473.74</i>
<i>Loans, public service enterprises</i>	<i>2,320.00</i>	<i>106.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>11,578.61</b>	<b>13,327.60</b>	<b>6,129.82</b>	<b>1,212.47</b>
<i>Departmental</i>	<i>10,078.61</i>	<i>12,942.14</i>	<i>6,129.82</i>	<i>1,212.47</i>
General government	—	—	—	70.00
Protection of persons and property	—	—	—	—
Health and sanitation	55.49	2,720.00	—	—
Highways	10,023.12	9,812.26	5,999.82	1,099.80
Charities	—	—	—	—
Schools	—	409.88	130.00	42.67
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,500.00</i>	<i>385.46</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,500.00	385.46	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>14,500.00</b>	<b>24,000.00</b>	<b>13,619.88</b>	<b>13,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>23,000.00</i>	<i>10,000.00</i>	<i>13,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>2,619.88</i>	<i>—</i>
<b>Transfers</b>	<b>1,092.63</b>	<b>46.99</b>	<b>174.70</b>	<b>2,491.17</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,092.63</i>	<i>46.99</i>	<i>174.70</i>	<i>2,491.17</i>
<b>Refunds</b>	<b>70.31</b>	<b>185.54</b>	<b>1,207.29</b>	<b>238.77</b>
<b>Agency, trust, and investment</b>	<b>5,008.04</b>	<b>3,821.09</b>	<b>5,172.13</b>	<b>4,559.93</b>
<i>Taxes and licenses for State</i>	<i>1,465.87</i>	<i>1,745.00</i>	<i>1,842.00</i>	<i>1,423.00</i>
<i>Taxes for county</i>	<i>2,479.33</i>	<i>1,656.00</i>	<i>2,867.81</i>	<i>2,676.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>701.64</i>	<i>175.29</i>	<i>469.12</i>	<i>184.31</i>
<i>All other</i>	<i>361.20</i>	<i>244.80</i>	<i>193.20</i>	<i>276.00</i>
RECAPITULATION.				
Maintenance and interest	\$39,640.46	\$38,663.70	\$50,525.27	\$37,672.84
Permanent debt (except from sinking funds)	2,500.00	1,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,578.61	13,327.60	6,129.82	1,212.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	23,000.00	12,619.88	13,000.00
Transfers (except to sinking funds) and refunds	1,162.94	232.53	1,381.99	2,729.94
Agency, trust, and investment	5,008.04	3,821.09	5,172.13	4,559.93
<b>Total payments</b>	<b>\$71,890.05</b>	<b>\$80,044.92</b>	<b>\$76,829.09</b>	<b>\$59,175.18</b>
Balance on hand, including funds	644.96	4,041.18	6,632.61	5,829.65
<b>GRAND TOTAL</b>	<b>\$72,535.01</b>	<b>\$84,086.10</b>	<b>\$83,461.70</b>	<b>\$65,004.83</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
<b>REVENUE.</b>	<b>\$37,906.33</b>	<b>\$53,142.72</b>	<b>\$55,423.62</b>	<b>\$52,474.52</b>
<b>General</b>	<b>34,236.32</b>	<b>42,382.21</b>	<b>50,079.21</b>	<b>42,045.44</b>
Taxes . . . . .	21,861.46	27,606.08	34,241.88	25,759.85
Property, poll, and income	21,688.35	27,158.63	33,138.05	25,299.50
Corporation, bank, etc.	173.11	447.45	1,103.83	460.35
Licenses and permits	714.00	249.00	52.60	12.00
Fines and forfeits	15.00	265.35	65.26	—
Grants and gifts	11,645.86	14,261.78	15,719.57	16,178.34
For expenses	11,645.86	14,261.78	15,719.57	16,178.34
For outlays	—	—	—	—
All other	—	—	—	95.25
<b>Commercial</b>	<b>3,670.01</b>	<b>10,760.51</b>	<b>5,344.41</b>	<b>10,429.08</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,762.62	1,153.75	1,389.83	1,833.59
Departmental	410.30	7,941.55	3,034.87	5,670.58
General government	46.20	151.00	86.10	239.70
Protection of persons and property	26.92	21.91	75.27	17.26
Health and sanitation	—	—	—	—
Highways	—	2,915.39	1,758.80	2,909.09
Charities	40.00	2,206.63	911.13	413.00
Soldiers' benefits	—	250.00	120.00	—
Schools	288.63	2,396.60	83.57	2,024.15
Libraries	8.55	—	—	32.50
Recreation	—	—	—	24.88
Unclassified	—	.02	—	10.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	437.46	644.47	119.00	—
Interest	1,059.63	1,020.74	800.71	2,924.91
On sinking funds	—	—	—	—
On trust and investment funds	240.39	550.74	7.31	2,360.38
All other	819.24	470.00	793.40	564.53
<b>NON-REVENUE.</b>	<b>\$46,485.62</b>	<b>\$40,238.99</b>	<b>\$54,735.67</b>	<b>\$29,178.46</b>
<b>Offsets to outlays</b>	<b>6,000.00</b>	<b>6,481.01</b>	<b>9,370.73</b>	<b>13,295.70</b>
Departmental	6,000.00	6,481.01	9,370.73	13,295.70
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>31,659.14</b>	<b>27,000.00</b>	<b>39,500.00</b>	<b>10,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	31,659.14	27,000.00	39,500.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>953.37</b>	<b>710.82</b>	<b>5.50</b>	<b>416.40</b>
From sinking funds	—	—	—	—
All other	953.37	710.82	5.50	416.40
<b>Refunds</b>	<b>33.48</b>	<b>665.89</b>	<b>127.94</b>	<b>91.56</b>
<b>Agency, trust, and investment</b>	<b>7,839.63</b>	<b>5,381.27</b>	<b>5,731.50</b>	<b>5,374.80</b>
Taxes and licenses for State	1,738.99	1,805.00	2,052.12	1,820.00
Taxes for county	3,051.49	1,772.06	3,013.43	3,250.19
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,764.15	1,590.61	266.95	20.81
All other	285.00	213.60	399.00	283.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$43,906.33	\$59,623.73	\$64,794.35	\$65,770.22
Premiums	—	—	—	—
Municipal indebtedness	31,659.14	27,000.00	39,500.00	10,000.00
Transfers and refunds	986.85	1,376.71	133.44	507.96
Agency, trust, and investment	7,839.63	5,381.27	5,731.50	5,374.80
<b>Total receipts</b>	<b>\$84,391.95</b>	<b>\$93,381.71</b>	<b>\$110,159.29</b>	<b>\$81,652.98</b>
Balance on hand, including funds	1,887.00	2,518.17	16,998.38	13,421.48
<b>GRAND TOTAL</b>	<b>\$86,278.95</b>	<b>\$95,899.88</b>	<b>\$127,157.67</b>	<b>\$95,074.46</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
<b>Maintenance</b> . . . . .	<b>\$35,768.84</b>	<b>\$52,417.35</b>	<b>\$48,893.03</b>	<b>\$46,212.81</b>
<i>Departmental</i> . . . . .	<i>35,162.73</i>	<i>51,428.13</i>	<i>48,689.00</i>	<i>46,212.81</i>
General government . . . . .	1,829.34	3,340.35	2,283.73	3,359.39
Protection of persons and property . . . . .	491.38	1,579.45	751.56	847.14
Health and sanitation . . . . .	1,012.15	663.39	1,438.38	569.61
Highways . . . . .	8,356.35	14,492.46	15,519.93	16,558.19
Charities . . . . .	3,265.74	6,556.97	5,987.63	2,162.65
Soldiers' benefits . . . . .	774.00	165.00	110.00	—
Schools . . . . .	17,429.04	22,697.69	21,269.68	20,706.22
Libraries . . . . .	710.77	940.17	567.19	1,056.16
Recreation . . . . .	2.84	101.77	3.16	168.83
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,291.12	890.88	757.74	784.62
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>606.11</i>	<i>989.22</i>	<i>204.03</i>	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>800.45</b>	<b>812.83</b>	<b>2,127.16</b>	<b>212.50</b>
<i>Loans, general purposes</i> . . . . .	<i>800.45</i>	<i>812.83</i>	<i>2,127.16</i>	<i>212.50</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>8,340.91</b>	<b>10,000.11</b>	<b>12,891.97</b>	<b>16,732.69</b>
<i>Departmental</i> . . . . .	<i>8,340.91</i>	<i>10,000.11</i>	<i>12,891.97</i>	<i>16,732.69</i>
General government . . . . .	—	31.63	—	1,176.71
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	8,047.55	9,852.22	12,498.91	15,555.98
Charities . . . . .	—	—	—	—
Schools . . . . .	293.36	116.26	393.06	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>31,500.00</b>	<b>22,000.00</b>	<b>42,500.00</b>	<b>10,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	2,500.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>31,500.00</i>	<i>22,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>953.37</b>	<b>710.82</b>	<b>5.50</b>	<b>416.40</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>953.37</i>	<i>710.82</i>	<i>5.50</i>	<i>416.40</i>
<b>Refunds</b> . . . . .	<b>33.48</b>	<b>665.89</b>	<b>127.94</b>	<b>91.56</b>
<b>Agency, trust, and investment</b> . . . . .	<b>8,259.58</b>	<b>4,705.75</b>	<b>5,733.31</b>	<b>7,718.76</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,738.99</i>	<i>1,805.00</i>	<i>2,052.12</i>	<i>1,820.00</i>
<i>Taxes for county</i> . . . . .	<i>3,051.49</i>	<i>1,772.06</i>	<i>3,013.43</i>	<i>3,250.19</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>3,184.10</i>	<i>915.09</i>	<i>268.76</i>	<i>2,364.77</i>
<i>All other</i> . . . . .	<i>285.00</i>	<i>213.60</i>	<i>399.00</i>	<i>283.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$36,569.29	\$53,230.18	\$51,020.19	\$46,425.31
Permanent debt (except from sinking funds) . . . . .	—	—	2,500.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,340.91	10,000.11	12,891.97	16,732.69
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	31,500.00	22,000.00	40,000.00	10,000.00
Transfers (except to sinking funds) and refunds . . . . .	986.85	1,376.71	133.44	507.96
Agency, trust, and investment . . . . .	8,259.58	4,705.75	5,733.31	7,718.76
<b>Total payments</b> . . . . .	<b>\$85,656.63</b>	<b>\$91,312.75</b>	<b>\$112,278.91</b>	<b>\$81,384.72</b>
Balance on hand, including funds . . . . .	622.32	4,587.13	14,878.76	13,689.74
<b>GRAND TOTAL</b> . . . . .	<b>\$86,278.95</b>	<b>\$95,899.88</b>	<b>\$127,157.67</b>	<b>\$95,074.46</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 823	Charlemonst POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
<b>REVENUE.</b>	<b>\$47,648.82</b>	<b>\$44,937.24</b>	<b>\$50,226.05</b>	<b>\$43,548.92</b>
<b>General</b>	<b>42,940.02</b>	<b>32,570.97</b>	<b>44,617.73</b>	<b>35,004.11</b>
Taxes . . . . .	38,160.64	20,064.14	38,847.66	25,324.60
Property, poll, and income . . . . .	37,793.39	19,878.19	38,576.18	25,134.70
Corporation, bank, etc. . . . .	357.25	185.95	271.48	89.90
Licenses and permits . . . . .	301.56	448.00	355.00	49.00
Fines and forfeits . . . . .	50.00	10.00	140.00	10.00
Grants and gifts . . . . .	4,437.82	12,048.83	5,265.07	9,720.51
For expenses . . . . .	4,437.82	12,048.83	5,265.07	9,720.51
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>4,708.80</b>	<b>12,366.27</b>	<b>5,608.32</b>	<b>8,544.81</b>
Special assessments . . . . .	171.50	—	225.00	104.22
To meet expenses . . . . .	171.50	—	225.00	104.22
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	1,958.81	1,270.05	1,785.97	1,309.53
Departmental . . . . .	859.33	10,509.96	3,101.48	5,373.00
General government . . . . .	—	473.05	242.00	163.55
Protection of persons and property . . . . .	25.84	107.71	15.20	83.72
Health and sanitation . . . . .	—	—	141.85	—
Highways . . . . .	—	1,930.54	436.25	2,000.75
Charities . . . . .	452.89	3,741.79	995.07	1,594.69
Soldiers' benefits . . . . .	220.00	—	—	240.00
Schools . . . . .	141.60	4,228.87	1,200.11	1,279.68
Libraries . . . . .	19.00	—	—	10.61
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	28.00	21.00	—
Public service enterprises . . . . .	—	—	—	8.55
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	8.55
Cemeteries . . . . .	1,261.29	7.00	—	210.80
Interest . . . . .	457.87	579.26	496.87	1,538.71
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	80.00	181.68	—	804.99
All other . . . . .	377.87	397.58	495.87	733.72
<b>NON-REVENUE.</b>	<b>\$46,367.59</b>	<b>\$8,329.70</b>	<b>\$35,051.33</b>	<b>\$40,661.11</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,000.00</b>	<b>—</b>	<b>17,861.27</b>
Departmental . . . . .	—	3,000.00	—	17,861.27
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>36,772.22</b>	<b>—</b>	<b>27,735.55</b>	<b>18,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	30,922.73	—	24,000.00	18,000.00
Unpaid warrants or orders, current year . . . . .	5,849.49	—	3,735.55	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>80.00</b>	<b>224.18</b>	<b>—</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	80.00	224.18	—	—
<b>Refunds</b>	<b>116.76</b>	<b>102.59</b>	<b>161.90</b>	<b>44.13</b>
<b>Agency, trust, and investment</b>	<b>9,398.61</b>	<b>5,092.93</b>	<b>7,153.88</b>	<b>4,755.71</b>
Taxes and licenses for State . . . . .	2,813.00	1,741.99	2,671.00	1,785.00
Taxes for county . . . . .	4,441.12	3,059.00	4,282.51	1,760.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	2,005.69	57.34	65.37	937.11
All other . . . . .	138.80	144.60	135.00	273.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$47,648.82	\$47,937.24	\$50,226.05	\$61,410.19
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	36,772.22	—	27,735.55	18,000.00
Transfers and refunds . . . . .	196.76	326.77	161.90	44.13
Agency, trust, and investment . . . . .	9,398.61	5,092.93	7,153.88	4,755.71
<b>Total receipts</b>	<b>\$94,016.41</b>	<b>\$53,266.94</b>	<b>\$85,277.38</b>	<b>\$84,210.03</b>
Balance on hand, including funds . . . . .	635.63	12,694.75	22.08	4,845.76
<b>GRAND TOTAL</b>	<b>\$94,652.04</b>	<b>\$65,961.69</b>	<b>\$85,299.46</b>	<b>\$89,055.79</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
<b>Maintenance</b>	<b>\$50,591.26</b>	<b>\$39,843.62</b>	<b>\$48,071.56</b>	<b>\$41,317.89</b>
<i>Departmental</i>	<i>49,229.97</i>	<i>39,749.80</i>	<i>48,071.56</i>	<i>40,877.96</i>
General government	6,042.41	2,699.08	4,874.05	2,319.24
Protection of persons and property	3,279.29	462.14	3,052.61	1,648.71
Health and sanitation	2,827.71	1,371.03	1,961.33	548.72
Highways	13,627.47	10,828.80	12,236.82	12,126.05
Charities	5,280.31	5,369.36	6,015.85	5,474.85
Soldiers' benefits	242.50	135.00	84.50	459.15
Schools	16,050.00	18,427.70	17,918.44	16,423.25
Libraries	578.10	234.96	400.00	954.78
Recreation	103.87	24.67	303.67	44.26
Pensions	—	—	—	—
Unclassified	1,198.31	197.06	1,224.29	878.95
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.28</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	4.28
<i>Cemeteries</i>	<i>1,361.29</i>	<i>93.82</i>	<i>—</i>	<i>410.66</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
<b>Interest</b>	<b>2,262.39</b>	<b>—</b>	<b>1,090.10</b>	<b>318.65</b>
<i>Loans, general purposes</i>	<i>2,262.39</i>	<i>—</i>	<i>1,090.10</i>	<i>318.65</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>—</b>	<b>4,987.04</b>	<b>2,713.28</b>	<b>22,763.68</b>
<i>Departmental</i>	<i>—</i>	<i>4,987.04</i>	<i>2,713.28</i>	<i>22,763.68</i>
General government	—	42.00	—	64.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	1,140.00
Highways	—	4,945.04	2,387.87	21,446.18
Charities	—	—	—	—
Schools	—	—	325.41	113.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>31,408.02</b>	<b>—</b>	<b>26,175.74</b>	<b>18,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,408.02</i>	<i>—</i>	<i>24,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>175.74</i>	<i>—</i>
<b>Transfers</b>	<b>80.00</b>	<b>224.18</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>80.00</i>	<i>224.18</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>116.76</b>	<b>102.59</b>	<b>161.90</b>	<b>44.13</b>
<b>Agency, trust, and investment</b>	<b>9,736.31</b>	<b>5,009.11</b>	<b>7,057.28</b>	<b>4,753.52</b>
<i>Taxes and licenses for State</i>	<i>2,813.00</i>	<i>1,741.99</i>	<i>2,671.00</i>	<i>1,785.00</i>
<i>Taxes for county</i>	<i>4,000.49</i>	<i>3,059.00</i>	<i>4,282.51</i>	<i>1,760.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,184.02</i>	<i>63.62</i>	<i>65.37</i>	<i>934.92</i>
<i>All other</i>	<i>138.80</i>	<i>144.60</i>	<i>38.40</i>	<i>273.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$52,853.65	\$39,843.62	\$49,161.66	\$41,636.54
Permanent debt (except from sinking funds)	1,000.00	—	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	4,987.04	2,713.28	22,763.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,408.02	—	24,175.74	18,000.00
Transfers (except to sinking funds) and refunds	196.76	326.77	161.90	44.13
Agency, trust, and investment	9,736.31	5,009.11	7,057.28	4,753.52
<b>Total payments</b>	<b>\$94,194.74</b>	<b>\$50,166.54</b>	<b>\$85,269.86</b>	<b>\$87,197.87</b>
<i>Balance on hand, including funds</i>	<i>457.30</i>	<i>15,795.15</i>	<i>29.60</i>	<i>1,857.92</i>
<b>GRAND TOTAL</b>	<b>\$94,652.04</b>	<b>\$65,961.69</b>	<b>\$85,299.46</b>	<b>\$89,055.79</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
<b>REVENUE.</b>	<b>\$49,669.64</b>	<b>\$52,973.81</b>	<b>\$71,182.34</b>	<b>\$48,199.37</b>
<b>General</b>	<b>36,432.25</b>	<b>45,672.76</b>	<b>50,576.79</b>	<b>41,123.40</b>
Taxes . . . . .	28,083.20	37,890.16	37,110.13	28,755.28
Property, poll, and income	21,821.37	36,381.78	36,834.59	28,533.28
Corporation, bank, etc.	261.83	1,508.38	275.54	222.00
Licenses and permits	121.00	148.50	17.00	144.75
Fines and forfeits	15.50	25.00	—	75.00
Grants and gifts	14,212.55	7,609.10	13,449.66	12,148.37
For expenses	14,212.55	7,609.10	13,449.66	12,148.37
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>13,237.39</b>	<b>7,301.05</b>	<b>20,605.55</b>	<b>7,075.97</b>
Special assessments	—	330.80	—	—
To meet expenses	—	330.80	—	—
To meet outlays	—	—	—	—
Privileges	854.83	1,888.82	1,354.79	1,191.04
Departmental	10,521.49	3,781.09	6,122.93	4,927.69
General government	179.00	138.00	259.21	—
Protection of persons and property	29.64	27.94	14.63	3.00
Health and sanitation	—	682.63	32.00	105.84
Highways	5,208.75	—	5,253.09	1,467.00
Charities	3,962.53	2,117.51	—	2,572.19
Soldiers' benefits	327.00	236.00	—	48.00
Schools	807.02	570.95	546.00	544.36
Libraries	—	7.81	17.00	—
Recreation	—	—	—	—
Unclassified	7.55	.25	1.00	187.30
Public service enterprises	9.65	—	11,159.83	—
Electric light	—	—	11,159.83	—
Water	—	—	—	—
All other	9.65	—	—	—
Cemeteries	201.52	86.00	344.79	140.50
Interest	1,649.90	1,214.34	1,623.21	816.74
On sinking funds	—	—	—	—
On trust and investment funds	1,375.00	10.22	753.89	110.42
All other	274.90	1,204.12	869.32	706.32
<b>NON-REVENUE.</b>	<b>\$34,528.54</b>	<b>\$38,755.53</b>	<b>\$56,849.55</b>	<b>\$38,548.27</b>
<b>Offsets to outlays</b>	<b>2,000.00</b>	<b>—</b>	<b>7,615.48</b>	<b>13,198.14</b>
Departmental	2,000.00	—	7,615.48	13,198.14
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>27,000.00</b>	<b>33,000.00</b>	<b>43,500.00</b>	<b>22,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	27,000.00	33,000.00	43,500.00	22,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,310.67</b>	<b>—</b>	<b>163.16</b>	<b>73.02</b>
From sinking funds	—	—	—	—
All other	1,310.67	—	163.16	73.02
<b>Refunds</b>	<b>387.83</b>	<b>14.00</b>	<b>71.24</b>	<b>134.67</b>
<b>Agency, trust, and investment</b>	<b>3,830.04</b>	<b>5,741.53</b>	<b>5,499.67</b>	<b>3,142.44</b>
Taxes and licenses for State	1,430.87	2,143.87	1,858.00	1,182.00
Taxes for county	1,346.00	2,493.08	1,863.00	1,042.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	826.22	790.78	1,253.16	655.12
All other	226.95	313.80	495.51	263.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$51,669.64	\$52,973.81	\$78,797.82	\$61,397.51
Premiums	—	—	—	—
Municipal indebtedness	27,000.00	33,000.00	43,500.00	22,000.00
Transfers and refunds	1,698.50	14.00	234.40	207.69
Agency, trust, and investment	3,830.04	5,741.53	5,499.67	3,142.44
<b>Total receipts</b>	<b>\$84,198.18</b>	<b>\$91,729.34</b>	<b>\$128,031.89</b>	<b>\$86,747.64</b>
Balance on hand, including funds	7,938.70	5,401.04	9,604.30	4,188.99
<b>GRAND TOTAL</b>	<b>\$92,136.88</b>	<b>\$97,130.38</b>	<b>\$137,636.19</b>	<b>\$90,936.63</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
<b>Maintenance</b>	<b>\$51,244.26</b>	<b>\$45,738.04</b>	<b>\$61,992.48</b>	<b>\$39,644.12</b>
<i>Departmental</i>	<i>50,812.28</i>	<i>45,675.42</i>	<i>52,724.71</i>	<i>39,421.84</i>
General government	2,080.03	3,224.70	2,442.84	1,670.25
Protection of persons and property	2,519.64	3,452.87	2,601.61	1,658.40
Health and sanitation	1,702.65	1,966.30	1,641.27	1,771.05
Highways	19,651.69	11,146.67	19,961.90	9,792.81
Charities	6,660.09	8,503.95	4,536.55	4,598.98
Soldiers' benefits	1,072.59	1,270.63	88.76	851.79
Schools	16,052.71	14,611.03	19,681.53	17,491.15
Libraries	399.90	358.11	616.60	664.16
Recreation	2.35	17.92	39.34	25.95
Pensions	—	—	—	—
Unclassified	670.63	1,123.24	1,114.31	1,897.30
<i>Public service enterprises</i>	<i>14.00</i>	<i>—</i>	<i>8,360.58</i>	<i>—</i>
Electric light	—	—	8,360.58	—
Water	—	—	—	—
All other	14.00	—	—	—
<i>Cemeteries</i>	<i>407.98</i>	<i>62.62</i>	<i>907.19</i>	<i>222.28</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>803.23</b>	<b>1,555.56</b>	<b>\$28.50</b>	<b>949.16</b>
<i>Loans, general purposes</i>	<i>803.23</i>	<i>1,555.56</i>	<i>872.25</i>	<i>949.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>56.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>4,091.74</b>	<b>514.15</b>	<b>8,464.85</b>	<b>17,034.31</b>
<i>Departmental</i>	<i>4,091.74</i>	<i>514.15</i>	<i>8,262.06</i>	<i>17,034.31</i>
General government	—	—	—	800.00
Protection of persons and property	—	—	—	—
Health and sanitation	460.00	—	560.00	—
Highways	3,564.14	514.15	7,497.21	16,023.29
Charities	—	—	—	—
Schools	67.60	—	194.85	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	211.02
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>212.79</i>	<i>—</i>
Electric light	—	—	212.79	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>15,000.00</b>	<b>37,000.00</b>	<b>37,500.00</b>	<b>27,400.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,000.00</i>	<i>2,500.00</i>	<i>400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>33,000.00</i>	<i>35,000.00</i>	<i>27,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,310.67</b>	<b>—</b>	<b>163.16</b>	<b>73.02</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,310.67</i>	<i>—</i>	<i>163.16</i>	<i>73.02</i>
<b>Refunds</b>	<b>387.83</b>	<b>14.00</b>	<b>71.24</b>	<b>134.67</b>
<b>Agency, trust, and investment</b>	<b>3,837.25</b>	<b>5,363.84</b>	<b>5,404.34</b>	<b>3,160.84</b>
<i>Taxes and licenses for State</i>	<i>1,430.87</i>	<i>2,143.87</i>	<i>1,868.00</i>	<i>1,182.00</i>
<i>Taxes for county</i>	<i>1,346.00</i>	<i>2,493.08</i>	<i>1,863.00</i>	<i>1,042.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>833.43</i>	<i>413.09</i>	<i>1,187.83</i>	<i>673.52</i>
<i>All other</i>	<i>226.95</i>	<i>313.80</i>	<i>495.51</i>	<i>263.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$52,047.49	\$47,293.60	\$62,920.98	\$40,593.28
Permanent debt (except from sinking funds)	—	4,000.00	2,500.00	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,091.74	514.15	8,464.85	17,034.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	33,000.00	35,000.00	27,000.00
Transfers (except to sinking funds) and refunds	1,698.50	14.00	234.40	207.69
Agency, trust, and investment	3,837.25	5,363.84	5,404.34	3,160.84
<b>Total payments</b>	<b>\$76,674.98</b>	<b>\$90,185.59</b>	<b>\$114,524.57</b>	<b>\$88,396.12</b>
Balance on hand, including funds	15,461.90	6,944.79	23,111.62	2,540.51
<b>GRAND TOTAL</b>	<b>\$92,136.88</b>	<b>\$97,130.38</b>	<b>\$137,636.19</b>	<b>\$90,936.63</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
<b>REVENUE.</b>	<b>\$33,551.45</b>	<b>\$66,822.26</b>	<b>\$41,771.43</b>	<b>\$65,149.90</b>
<b>General</b>	<b>27,121.56</b>	<b>60,696.75</b>	<b>36,718.16</b>	<b>48,615.91</b>
<i>Taxes</i>	<i>16,361.40</i>	<i>39,552.48</i>	<i>22,566.79</i>	<i>31,288.52</i>
Property, poll, and income	16,152.32	38,940.31	21,906.38	31,198.97
Corporation, bank, etc.	209.08	612.17	660.41	89.55
Licenses and permits	—	—	429.00	553.34
Fines and forfeits	—	21.00	108.60	10.00
Grants and gifts	10,760.16	21,123.27	13,613.87	16,764.05
For expenses	10,760.16	16,123.27	13,613.87	16,764.05
For outlays	—	5,000.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>6,429.89</b>	<b>6,125.51</b>	<b>5,053.27</b>	<b>16,533.99</b>
<i>Special assessments</i>	<i>—</i>	<i>1.50</i>	<i>—</i>	<i>74.54</i>
To meet expenses	—	1.50	—	74.54
To meet outlays	—	—	—	—
Privileges	746.32	997.58	1,141.72	1,020.74
Departmental	5,264.37	4,600.50	2,830.95	4,273.14
General government	—	208.00	36.75	95.72
Protection of persons and property	43.47	30.68	174.62	8.67
Health and sanitation	—	—	—	—
Highways	3,000.00	3,702.64	—	2,835.30
Charities	2,163.38	277.16	816.74	1,080.92
Soldiers' benefits	—	132.00	72.00	240.00
Schools	52.50	237.86	1,725.84	1.53
Libraries	1.80	6.31	—	11.00
Recreation	—	—	—	—
Unclassified	3.22	5.85	5.00	—
Public service enterprises	—	—	—	9,036.97
Electric light	—	—	—	9,036.97
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	482.26	247.00
Interest	419.20	525.93	598.35	1,881.60
On sinking funds	—	—	—	—
On trust and investment funds	89.18	266.53	70.00	791.27
All other	330.02	259.40	528.35	1,090.33
<b>NON-REVENUE.</b>	<b>\$11,896.41</b>	<b>\$94,807.97</b>	<b>\$35,343.61</b>	<b>\$31,524.38</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>16,056.57</b>	<b>7,500.00</b>	<b>6,784.76</b>
<i>Departmental</i>	<i>—</i>	<i>16,056.57</i>	<i>7,500.00</i>	<i>6,784.76</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>9,000.00</b>	<b>42,500.00</b>	<b>23,000.00</b>	<b>19,455.76</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>17,600.00</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	9,000.00	25,000.00	23,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	4,455.76
Premiums	—	—	—	—
<b>Transfers</b>	<b>73.28</b>	<b>19,316.70</b>	<b>—</b>	<b>759.23</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	73.28	19,316.70	—	759.23
<b>Refunds</b>	<b>83.21</b>	<b>99.07</b>	<b>61.78</b>	<b>286.09</b>
<b>Agency, trust, and investment</b>	<b>2,739.92</b>	<b>16,835.63</b>	<b>4,781.83</b>	<b>4,238.54</b>
<i>Taxes and licenses for State</i>	<i>945.00</i>	<i>2,621.00</i>	<i>1,413.87</i>	<i>1,506.00</i>
Taxes for county	1,529.50	2,709.68	2,061.82	1,449.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	65.62	11,903.95	1,133.34	762.28
All other	190.80	201.00	172.80	521.26
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$33,551.45	\$82,878.83	\$49,271.43	\$71,934.66
Premiums	—	—	—	—
Municipal indebtedness	9,000.00	42,500.00	23,000.00	19,455.76
Transfers and refunds	156.49	19,415.77	61.78	1,045.32
Agency, trust, and investment	2,739.92	16,835.63	4,781.83	4,238.54
<b>Total receipts</b>	<b>\$45,447.86</b>	<b>\$161,630.23</b>	<b>\$77,115.04</b>	<b>\$96,674.28</b>
Balance on hand, including funds	5,849.02	10,690.09	389.21	6,058.63
<b>GRAND TOTAL</b>	<b>\$51,296.88</b>	<b>\$172,320.32</b>	<b>\$77,504.25</b>	<b>\$102,732.91</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
<b>Maintenance</b>	<b>\$33,349.35</b>	<b>\$53,403.50</b>	<b>\$41,347.22</b>	<b>\$54,122.77</b>
<i>Departmental</i>	<i>33,249.35</i>	<i>53,302.50</i>	<i>40,269.53</i>	<i>45,271.29</i>
General government	1,315.26	2,416.42	2,457.01	3,198.41
Protection of persons and property	388.41	692.06	1,084.15	654.90
Health and sanitation	348.75	698.92	2,290.33	724.29
Highways	11,045.33	20,788.83	13,811.07	10,887.93
Charities	5,149.34	4,044.29	3,157.93	4,509.92
Soldiers' benefits	59.00	—	72.00	424.00
Schools	14,430.49	23,196.68	16,212.46	21,750.40
Libraries	383.94	692.79	175.00	1,141.46
Recreation	1.78	3.57	71.49	65.10
Pensions	—	—	—	—
Unclassified	127.05	768.94	938.09	1,914.88
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,309.13</i>
Electric light	—	—	—	8,309.13
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>—</i>	<i>1,077.69</i>	<i>537.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>101.00</i>	<i>—</i>	<i>5.00</i>
<b>Interest</b>	<b>212.50</b>	<b>1,238.62</b>	<b>607.84</b>	<b>1,324.01</b>
<i>Loans, general purposes</i>	<i>212.50</i>	<i>1,238.62</i>	<i>607.84</i>	<i>1,324.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>—</b>	<b>50,564.45</b>	<b>10,012.02</b>	<b>11,302.49</b>
<i>Departmental</i>	<i>—</i>	<i>50,564.45</i>	<i>10,012.02</i>	<i>10,806.72</i>
General government	—	—	—	23.25
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	21,129.88	10,012.02	10,001.49
Charities	—	—	—	—
Schools	—	29,434.57	—	781.98
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>495.77</i>
Electric light	—	—	—	495.77
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>9,000.00</b>	<b>28,250.00</b>	<b>17,383.64</b>	<b>27,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>13,250.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,000.00</i>	<i>25,000.00</i>	<i>17,383.64</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>73.28</b>	<b>19,316.70</b>	<b>—</b>	<b>759.23</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>73.28</i>	<i>19,316.70</i>	<i>—</i>	<i>759.23</i>
<b>Refunds</b>	<b>83.21</b>	<b>99.07</b>	<b>61.78</b>	<b>286.09</b>
<b>Agency, trust, and investment</b>	<b>2,728.32</b>	<b>10,539.22</b>	<b>4,100.74</b>	<b>4,300.65</b>
<i>Taxes and licenses for State</i>	<i>945.00</i>	<i>2,621.00</i>	<i>1,413.37</i>	<i>1,506.00</i>
<i>Taxes for county</i>	<i>1,529.50</i>	<i>2,709.68</i>	<i>2,061.82</i>	<i>1,449.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>54.02</i>	<i>5,010.54</i>	<i>452.25</i>	<i>879.59</i>
<i>All other</i>	<i>199.80</i>	<i>198.00</i>	<i>172.80</i>	<i>466.06</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$33,561.85	\$54,642.12	\$41,955.06	\$55,446.78
Permanent debt (except from sinking funds)	—	13,250.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	50,564.45	10,012.02	11,302.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,000.00	25,000.00	17,383.64	25,000.00
Transfers (except to sinking funds) and refunds	156.49	19,415.77	61.78	1,045.32
Agency, trust, and investment	2,728.32	10,539.22	4,100.74	4,300.65
<b>Total payments</b>	<b>\$45,446.66</b>	<b>\$163,411.56</b>	<b>\$73,513.24</b>	<b>\$99,095.24</b>
Balance on hand, including funds	5,850.22	8,908.76	3,991.01	3,637.67
<b>GRAND TOTAL</b>	<b>\$51,296.88</b>	<b>\$172,320.32</b>	<b>\$77,504.25</b>	<b>\$102,732.91</b>

<sup>1</sup> Includes \$2,500 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
<b>REVENUE.</b>	<b>\$52,104.10</b>	<b>\$42,750.12</b>	<b>\$35,838.78</b>	<b>\$44,663.29</b>
<b>General</b>	<b>42,715.37</b>	<b>37,866.99</b>	<b>32,506.81</b>	<b>37,575.41</b>
Taxes . . . . .	32,062.67	29,518.30	21,159.24	27,853.99
Property, poll, and income	31,739.70	28,936.82	21,010.17	27,451.25
Corporation, bank, etc.	322.97	581.48	149.07	402.74
Licenses and permits	16.00	118.00	19.00	68.50
Fines and forfeits	15.00	—	—	20.00
Grants and gifts	10,621.70	8,230.69	11,328.57	9,632.92
For expenses	10,621.70	8,230.69	11,328.57	9,632.92
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>9,388.73</b>	<b>4,883.13</b>	<b>3,331.97</b>	<b>7,087.88</b>
Special assessments	—	196.60	—	—
To meet expenses	—	196.60	—	—
To meet outlays	—	—	—	—
Privileges	1,581.24	1,683.94	953.81	1,543.30
Departmental	6,622.52	1,240.36	1,785.80	3,309.28
General government	326.50	65.00	—	—
Protection of persons and property	173.35	6.26	9.08	—
Health and sanitation	—	—	—	—
Highways	3,822.35	1,018.93	1,250.10	1,999.94
Charities	1,445.68	149.17	516.11	379.34
Soldiers' benefits	—	—	—	—
Schools	854.64	—	—	928.00
Libraries	—	—	10.51	2.00
Recreation	—	—	—	—
Unclassified	—	1.00	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	350.74	—	7.00	543.28
Interest	834.23	1,762.23	585.36	1,692.02
On sinking funds	—	—	—	—
On trust and investment funds	722.11	1,308.24	66.56	753.37
All other	112.12	453.99	518.80	938.65
<b>NON-REVENUE.</b>	<b>\$34,229.17</b>	<b>\$30,599.01</b>	<b>\$11,459.80</b>	<b>\$33,079.35</b>
<b>Offsets to outlays</b>	<b>3,018.11</b>	<b>12,295.98</b>	<b>5,249.87</b>	<b>5,022.25</b>
Departmental	3,018.11	12,295.98	5,249.87	5,022.25
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>23,000.00</b>	<b>12,000.00</b>	<b>3,000.00</b>	<b>22,600.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	23,000.00	12,000.00	3,000.00	22,600.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,477.22</b>	<b>2,018.28</b>	<b>10.31</b>	<b>968.75</b>
From sinking funds	—	—	—	—
All other	1,477.22	2,018.28	10.31	968.75
<b>Refunds</b>	<b>120.98</b>	<b>40.56</b>	<b>31.28</b>	<b>75.27</b>
<b>Agency, trust, and investment</b>	<b>6,612.86</b>	<b>4,244.19</b>	<b>3,168.34</b>	<b>4,413.08</b>
Taxes and licenses for State	2,228.24	1,680.99	1,191.12	1,569.00
Taxes for county	2,277.00	1,321.04	1,744.62	1,355.55
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,784.02	952.36	7.00	1,239.53
All other	325.60	289.80	225.60	249.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$55,122.21	\$55,046.10	\$41,088.65	\$49,685.54
Premiums	—	—	—	—
Municipal indebtedness	23,000.00	12,000.00	3,000.00	22,600.00
Transfers and refunds	1,598.20	2,058.84	41.59	1,044.02
Agency, trust, and investment	6,612.86	4,244.19	3,168.34	4,413.08
<b>Total receipts</b>	<b>\$86,333.27</b>	<b>\$73,349.13</b>	<b>\$47,298.58</b>	<b>\$77,742.64</b>
Balance on hand, including funds	7,842.34	6,337.82	7,332.52	648.09
<b>GRAND TOTAL</b>	<b>\$94,175.61</b>	<b>\$79,686.95</b>	<b>\$54,631.10</b>	<b>\$78,390.73</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Borford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
<b>Maintenance</b> . . . . .	<b>\$51,745.03</b>	<b>\$42,118.40</b>	<b>\$29,939.32</b>	<b>\$39,363.31</b>
<i>Departmental</i> . . . . .	<i>50,985.98</i>	<i>42,118.40</i>	<i>29,830.64</i>	<i>38,575.79</i>
General government . . . . .	3,102.47	2,472.75	2,899.81	2,658.19
Protection of persons and property . . . . .	1,518.54	1,783.77	546.47	847.74
Health and sanitation . . . . .	1,403.92	975.35	1,033.00	489.45
Highways . . . . .	18,843.76	15,358.87	7,615.20	14,015.11
Charities . . . . .	5,598.85	5,274.89	3,271.05	3,299.87
Soldiers' benefits . . . . .	459.24	363.60	256.71	300.00
Schools . . . . .	18,560.94	14,111.93	12,975.32	16,222.02
Libraries . . . . .	726.31	244.58	398.93	427.70
Recreation . . . . .	283.18	115.82	1.95	88.19
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	488.77	1,416.84	832.20	227.52
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>759.05</i>	<i>—</i>	<i>108.63</i>	<i>787.52</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>450.27</b>	<b>591.00</b>	<b>86.00</b>	<b>487.37</b>
<i>Loans, general purposes</i> . . . . .	<i>450.27</i>	<i>591.00</i>	<i>86.00</i>	<i>487.37</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>7,761.54</b>	<b>14,013.30</b>	<b>6,094.92</b>	<b>8,120.58</b>
<i>Departmental</i> . . . . .	<i>7,761.54</i>	<i>14,013.30</i>	<i>6,094.92</i>	<i>8,120.58</i>
General government . . . . .	92.50	—	—	—
Protection of persons and property . . . . .	—	—	—	91.88
Health and sanitation . . . . .	2,040.00	—	—	—
Highways . . . . .	5,629.04	14,013.30	6,094.92	7,747.06
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	281.64
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>20,000.00</b>	<b>13,000.00</b>	<b>3,400.00</b>	<b>19,377.18</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>—</i>	<i>1,000.00</i>	<i>400.00</i>	<i>800.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>20,000.00</i>	<i>12,000.00</i>	<i>3,000.00</i>	<i>17,600.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>977.18</i>
<b>Transfers</b> . . . . .	<b>1,477.22</b>	<b>2,018.28</b>	<b>10.31</b>	<b>968.75</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>1,477.22</i>	<i>2,018.28</i>	<i>10.31</i>	<i>968.75</i>
<b>Refunds</b> . . . . .	<b>120.98</b>	<b>40.56</b>	<b>31.28</b>	<b>75.27</b>
<b>Agency, trust, and investment</b> . . . . .	<b>5,866.88</b>	<b>3,534.11</b>	<b>3,168.34</b>	<b>4,310.25</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,228.24</i>	<i>1,680.99</i>	<i>1,191.12</i>	<i>1,569.00</i>
<i>Taxes for county</i> . . . . .	<i>2,277.00</i>	<i>1,321.04</i>	<i>1,744.62</i>	<i>1,355.55</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,038.04</i>	<i>242.28</i>	<i>7.00</i>	<i>1,138.50</i>
<i>All other</i> . . . . .	<i>323.60</i>	<i>289.80</i>	<i>225.60</i>	<i>247.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$52,195.30	\$42,709.40	\$30,025.32	\$39,850.68
Permanent debt (except from sinking funds) . . . . .	—	1,000.00	400.00	800.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,761.54	14,013.30	6,094.92	8,120.58
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	20,000.00	12,000.00	3,000.00	18,577.18
Transfers (except to sinking funds) and refunds . . . . .	1,598.20	2,058.84	41.59	1,044.02
Agency, trust, and investment . . . . .	5,866.88	3,534.11	3,168.34	4,310.25
<b>Total payments</b> . . . . .	<b>\$87,421.92</b>	<b>\$75,315.65</b>	<b>\$42,730.17</b>	<b>\$72,702.71</b>
<i>Balance on hand, including funds</i> . . . . .	<i>6,753.69</i>	<i>4,371.30</i>	<i>11,900.93</i>	<i>5,688.02</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$94,175.61</b>	<b>\$79,686.95</b>	<b>\$54,631.10</b>	<b>\$78,390.73</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
<b>REVENUE.</b>	<b>\$55,350.67</b>	<b>\$36,749.11</b>	<b>\$34,190.53</b>	<b>\$25,795.25</b>
<b>General</b>	<b>44,473.13</b>	<b>32,446.09</b>	<b>28,341.21</b>	<b>23,949.84</b>
<i>Taxes</i>	<i>27,858.65</i>	<i>24,801.01</i>	<i>14,758.54</i>	<i>16,913.34</i>
Property, poll, and income	27,711.75	24,728.98	14,531.21	16,472.82
Corporation, bank, etc.	146.90	72.03	227.33	440.52
<i>Licenses and permits</i>	<i>3.00</i>	<i>162.00</i>	<i>111.00</i>	<i>298.31</i>
<i>Fines and forfeits</i>	<i>2.70</i>	<i>5.00</i>	<i>25.00</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>16,602.53</i>	<i>7,464.08</i>	<i>13,446.67</i>	<i>6,728.19</i>
For expenses	14,802.53	7,464.08	13,221.67	6,728.19
For outlays	1,800.00	—	225.00	—
All other	6.25	14.00	—	—
<b>Commercial</b>	<b>10,877.54</b>	<b>4,303.02</b>	<b>5,849.32</b>	<b>1,845.41</b>
<i>Special assessments</i>	<i>—</i>	<i>78.51</i>	<i>—</i>	<i>—</i>
To meet expenses	—	78.51	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>761.31</i>	<i>987.89</i>	<i>821.07</i>	<i>883.99</i>
<i>Departmental</i>	<i>1,682.01</i>	<i>1,455.93</i>	<i>4,286.99</i>	<i>736.89</i>
General government	.50	155.89	139.00	—
Protection of persons and property	54.56	22.44	.75	—
Health and sanitation	—	36.75	—	—
Highways	335.25	—	2,297.10	3.50
Charities	1,267.64	310.34	920.72	731.99
Soldiers' benefits	—	120.00	48.00	—
Schools	—	786.87	874.22	—
Libraries	14.06	13.55	—	.65
Recreation	—	—	—	—
Unclassified	10.00	10.09	7.20	.75
<i>Public service enterprises</i>	<i>6,883.60</i>	<i>—</i>	<i>214.70</i>	<i>—</i>
Electric light	5,124.46	—	—	—
Water	1,759.14	—	214.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>120.22</i>	<i>—</i>	<i>1.32</i>	<i>—</i>
<i>Interest</i>	<i>1,430.40</i>	<i>1,780.69</i>	<i>525.24</i>	<i>224.53</i>
On sinking funds	—	—	—	—
On trust and investment funds	776.95	1,152.18	435.33	—
All other	653.45	628.51	89.91	224.53
<b>NON-REVENUE.</b>	<b>\$23,314.12</b>	<b>\$11,365.53</b>	<b>\$26,768.67</b>	<b>\$15,402.55</b>
<b>Offsets to outlays</b>	<b>6,894.34</b>	<b>—</b>	<b>6,119.49</b>	<b>4,800.00</b>
<i>Departmental</i>	<i>6,894.34</i>	<i>—</i>	<i>6,119.49</i>	<i>4,800.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>12,500.00</b>	<b>5,000.00</b>	<b>17,600.00</b>	<b>6,500.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,500.00</i>	<i>5,000.00</i>	<i>17,600.00</i>	<i>6,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>311.35</b>	<b>758.33</b>	<b>297.30</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	311.35	758.33	297.30	—
<b>Refunds</b>	<b>210.15</b>	<b>260.35</b>	<b>11.98</b>	<b>520.43</b>
<b>Agency, trust, and investment</b>	<b>3,398.28</b>	<b>5,346.85</b>	<b>2,739.90</b>	<b>3,582.12</b>
<i>Taxes and licenses for State</i>	<i>1,154.00</i>	<i>1,737.00</i>	<i>898.00</i>	<i>1,331.87</i>
<i>Taxes for county</i>	<i>1,146.98</i>	<i>2,696.39</i>	<i>1,525.75</i>	<i>2,061.82</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>777.67</i>	<i>841.46</i>	<i>118.15</i>	<i>39.43</i>
All other	319.63	72.00	198.00	149.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$62,245.01	\$36,749.11	\$40,310.02	\$30,595.25
Premiums	—	—	—	—
Municipal indebtedness	12,500.00	5,000.00	17,600.00	6,500.00
Transfers and refunds	521.50	1,018.68	309.28	520.43
Agency, trust, and investment	3,398.28	5,346.85	2,739.90	3,582.12
<b>Total receipts</b>	<b>\$78,664.79</b>	<b>\$48,114.64</b>	<b>\$60,959.20</b>	<b>\$41,197.80</b>
Balance on hand, including funds	5,168.78	10,840.89	1,464.78	1,681.52
<b>GRAND TOTAL</b>	<b>\$83,833.57</b>	<b>\$58,955.53</b>	<b>\$62,423.98</b>	<b>\$42,879.32</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
<b>Maintenance</b>	<b>\$39,721.64</b>	<b>\$38,665.70</b>	<b>\$30,362.32</b>	<b>\$21,657.83</b>
<i>Departmental</i>	<i>33,763.65</i>	<i>38,658.12</i>	<i>30,173.02</i>	<i>21,645.82</i>
General government	3,341.38	6,317.46	1,449.29	1,651.48
Protection of persons and property	736.95	1,120.64	319.96	161.61
Health and sanitation	442.54	1,623.39	849.82	529.57
Highways	11,756.24	8,211.15	9,647.66	6,693.08
Charities	2,682.74	3,828.89	3,875.56	2,075.93
Soldiers' benefits	357.50	182.00	48.00	—
Schools	12,552.50	14,671.76	12,160.77	10,323.36
Libraries	699.43	794.17	115.31	100.23
Recreation	114.33	177.43	1,068.24	2.03
Pensions	—	—	—	—
Unclassified	1,080.04	1,731.23	638.41	108.54
<i>Public service enterprises</i>	<i>5,549.17</i>	<i>—</i>	<i>140.00</i>	<i>—</i>
Electric light	3,767.36	—	—	—
Water	1,781.81	—	140.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>403.82</i>	<i>—</i>	<i>49.30</i>	<i>12.00</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>7.58</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,022.98</b>	<b>128.32</b>	<b>641.63</b>	<b>135.99</b>
<i>Loans, general purposes</i>	<i>508.47</i>	<i>128.32</i>	<i>641.63</i>	<i>135.99</i>
<i>Loans, public service enterprises</i>	<i>1,514.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>11,752.50</b>	<b>660.60</b>	<b>9,115.76</b>	<b>6,484.30</b>
<i>Departmental</i>	<i>9,989.73</i>	<i>660.60</i>	<i>9,115.76</i>	<i>6,473.01</i>
General government	—	550.10	16.00	70.00
Protection of persons and property	3,489.01	—	—	—
Health and sanitation	—	—	—	—
Highways	6,400.72	110.50	8,675.66	6,403.01
Charities	—	—	—	—
Schools	—	—	149.10	—
Libraries	100.00	—	50.00	—
Recreation	—	—	225.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,762.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,762.77	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.29</i>
<b>Municipal indebtedness</b>	<b>19,500.00</b>	<b>5,000.00</b>	<b>16,500.00</b>	<b>6,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,500.00</i>	<i>5,000.00</i>	<i>15,500.00</i>	<i>6,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>311.35</b>	<b>758.33</b>	<b>297.30</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>311.35</i>	<i>758.33</i>	<i>297.30</i>	<i>—</i>
<b>Refunds</b>	<b>210.15</b>	<b>260.35</b>	<b>11.98</b>	<b>520.43</b>
<b>Agency, trust, and investment</b>	<b>3,643.91</b>	<b>6,149.13</b>	<b>2,877.93</b>	<b>3,582.12</b>
<i>Taxes and licenses for State</i>	<i>1,154.00</i>	<i>1,737.00</i>	<i>898.00</i>	<i>1,331.87</i>
<i>Taxes for county</i>	<i>1,146.98</i>	<i>2,696.39</i>	<i>1,625.75</i>	<i>2,061.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,018.64</i>	<i>1,643.74</i>	<i>256.18</i>	<i>39.43</i>
<i>All other</i>	<i>324.29</i>	<i>72.00</i>	<i>198.00</i>	<i>149.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$41,744.62	\$38,794.02	\$31,003.95	\$21,793.82
Permanent debt (except from sinking funds)	7,000.00	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,752.50	660.60	9,115.76	6,484.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,500.00	5,000.00	15,500.00	6,500.00
Transfers (except to sinking funds) and refunds	521.50	1,018.68	309.28	520.43
Agency, trust, and investment	3,643.91	6,149.13	2,877.93	3,582.12
<b>Total payments</b>	<b>\$77,162.53</b>	<b>\$51,622.43</b>	<b>\$59,806.92</b>	<b>\$38,880.67</b>
Balance on hand, including funds	6,671.04	7,333.10	2,617.06	3,998.65
<b>GRAND TOTAL</b>	<b>\$83,833.57</b>	<b>\$58,955.53</b>	<b>\$62,423.98</b>	<b>\$42,879.32</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	True POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
<b>REVENUE.</b>	<b>\$31,526.00</b>	<b>\$30,709.90</b>	<b>\$52,568.58</b>	<b>\$31,232.78</b>
<b>General</b>	<b>28,334.57</b>	<b>27,254.33</b>	<b>44,894.25</b>	<b>24,321.26</b>
Taxes . . . . .	22,145.04	18,669.66	33,631.01	13,668.54
Property, poll, and income	21,804.57	18,076.51	33,542.22	13,641.96
Corporation, bank, etc.	340.47	593.15	88.79	26.58
Licenses and permits	206.84	18.50	16.50	6.50
Fines and forfeits	97.42	10.00	—	—
Grants and gifts	6,885.27	8,561.17	11,246.74	10,646.22
For expenses	5,885.27	8,561.17	11,246.74	10,646.22
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>3,191.43</b>	<b>3,455.57</b>	<b>7,674.33</b>	<b>6,911.52</b>
Special assessments	75.50	94.50	—	—
To meet expenses	75.50	94.50	—	—
To meet outlays	—	—	—	—
Privileges	1,768.13	978.18	842.80	734.08
Departmental	441.93	1,596.34	6,220.41	5,204.12
General government	47.60	—	90.00	39.50
Protection of persons and property	28.08	9.25	64.17	—
Health and sanitation	—	—	—	—
Highways	31.50	—	5,064.56	5,130.05
Charities	301.50	1,073.26	246.01	29.00
Soldiers' benefits	—	360.00	420.00	—
Schools	—	144.54	328.98	—
Libraries	33.25	8.48	6.69	4.57
Recreation	—	—	—	—
Unclassified	—	.81	—	1.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	257.82	96.00	192.88	276.94
Interest	648.05	690.55	418.24	696.33
On sinking funds	—	—	—	—
On trust and investment funds	344.98	—	35.00	351.22
All other	303.07	690.55	383.24	345.16
<b>NON-REVENUE.</b>	<b>\$26,468.32</b>	<b>\$22,829.67</b>	<b>\$18,528.95</b>	<b>\$15,814.62</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>3,599.71</b>	<b>7,873.73</b>
Departmental	—	—	3,599.71	7,873.73
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>19,900.00</b>	<b>20,000.00</b>	<b>12,000.00</b>	<b>4,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	19,900.00	20,000.00	12,000.00	4,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>35.00</b>	<b>19.60</b>
From sinking funds	—	—	—	—
All other	—	—	35.00	19.60
<b>Refunds</b>	<b>221.54</b>	<b>170.09</b>	<b>12.00</b>	<b>113.81</b>
<b>Agency, trust, and investment</b>	<b>6,346.78</b>	<b>2,659.58</b>	<b>2,882.24</b>	<b>3,807.48</b>
Taxes and licenses for State	2,039.87	1,085.00	938.37	784.62
Taxes for county	3,330.84	1,187.18	932.00	726.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	763.67	131.80	881.67	2,016.46
All other	212.40	255.60	130.20	281.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$31,526.00	\$30,709.90	\$56,168.29	\$39,106.51
Premiums	—	—	—	—
Municipal indebtedness	19,900.00	20,000.00	12,000.00	4,000.00
Transfers and refunds	221.54	170.09	47.00	133.41
Agency, trust, and investment	6,346.78	2,659.58	2,882.24	3,807.48
<b>Total receipts</b>	<b>\$57,994.32</b>	<b>\$53,539.57</b>	<b>\$71,097.53</b>	<b>\$47,047.40</b>
Balance on hand, including funds	4,007.86	463.02	15,551.30	8,582.35
<b>GRAND TOTAL</b>	<b>\$62,001.68</b>	<b>\$54,002.59</b>	<b>\$86,648.83</b>	<b>\$55,629.75</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
<b>Maintenance</b>	<b>\$31,509.55</b>	<b>\$27,057.86</b>	<b>\$39,785.14</b>	<b>\$29,362.49</b>
<i>Departmental</i>	<i>31,094.98</i>	<i>26,874.72</i>	<i>39,327.26</i>	<i>29,154.65</i>
General government	2,620.01	1,714.26	1,832.81	1,918.64
Protection of persons and property	2,309.84	1,642.34	1,003.23	370.53
Health and sanitation	1,065.84	902.11	468.47	493.83
Highways	9,802.42	5,972.87	15,788.86	13,304.05
Charities	1,812.79	4,192.76	3,646.12	1,887.16
Soldiers' benefits	72.00	612.60	413.47	—
Schools	12,504.87	11,227.97	14,569.83	10,229.81
Libraries	639.63	294.29	445.54	497.98
Recreation	2.84	61.02	1.70	1.38
Pensions	—	—	—	—
Unclassified	264.94	254.50	1,157.23	451.27
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	414.67	183.14	457.88	207.84
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>552.00</b>	<b>824.03</b>	<b>214.42</b>	<b>120.67</b>
<i>Loans, general purposes</i>	<i>552.00</i>	<i>824.03</i>	<i>214.42</i>	<i>120.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>410.57</b>	<b>749.56</b>	<b>4,099.69</b>	<b>12,695.88</b>
<i>Departmental</i>	<i>410.57</i>	<i>749.56</i>	<i>4,099.69</i>	<i>12,695.88</i>
General government	—	—	—	—
Protection of persons and property	—	749.56	—	—
Health and sanitation	410.57	—	—	1,000.00
Highways	—	—	4,099.69	10,970.22
Charities	—	—	—	—
Schools	—	—	—	725.66
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,900.00</b>	<b>21,000.00</b>	<b>12,000.00</b>	<b>4,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,900.00</i>	<i>19,000.00</i>	<i>12,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>35.00</b>	<b>19.60</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>35.00</i>	<i>19.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>221.54</b>	<b>170.09</b>	<b>12.00</b>	<b>113.81</b>
<b>Agency, trust, and investment</b>	<b>6,381.95</b>	<b>2,659.58</b>	<b>2,873.45</b>	<b>4,000.85</b>
<i>Taxes and licenses for State</i>	<i>2,039.87</i>	<i>1,085.00</i>	<i>938.37</i>	<i>784.62</i>
<i>Taxes for county</i>	<i>3,330.84</i>	<i>1,187.18</i>	<i>932.00</i>	<i>725.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>798.84</i>	<i>131.80</i>	<i>872.88</i>	<i>2,209.83</i>
<i>All other</i>	<i>212.40</i>	<i>255.60</i>	<i>150.20</i>	<i>281.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$32,061.55	\$27,881.89	\$39,999.56	\$29,483.16
Permanent debt (except from sinking funds)	1,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	410.57	749.56	4,099.69	12,695.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,900.00	19,000.00	12,000.00	4,000.00
Transfers (except to sinking funds) and refunds	221.54	170.09	47.00	133.41
Agency, trust, and investment	6,381.95	2,659.58	2,873.45	4,000.85
<b>Total payments</b>	<b>\$59,975.61</b>	<b>\$52,461.12</b>	<b>\$59,019.70</b>	<b>\$50,313.30</b>
Balance on hand, including funds	2,026.07	1,541.47	27,629.13	5,316.46
<b>GRAND TOTAL</b>	<b>\$62,001.68</b>	<b>\$54,002.59</b>	<b>\$86,648.83</b>	<b>\$55,629.75</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
<b>REVENUE.</b>	<b>\$32,241.52</b>	<b>\$36,402.75</b>	<b>\$28,062.94</b>	<b>\$29,361.73</b>
<b>General</b>	<b>24,632.45</b>	<b>31,241.00</b>	<b>22,053.29</b>	<b>26,508.08</b>
Taxes . . . . .	17,835.75	16,970.41	14,222.29	15,604.63
Property, poll, and income	17,650.98	16,894.57	14,051.79	15,403.97
Corporation, bank, etc.	184.77	75.84	170.50	200.66
Licenses and permits	14.00	114.00	3.00	17.00
Fines and forfeits	257.85	126.59	—	15.00
Grants and gifts	6,524.85	14,030.00	7,828.00	10,871.45
For expenses	6,524.85	14,030.00	7,828.00	10,871.45
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>7,609.07</b>	<b>5,161.75</b>	<b>6,009.65</b>	<b>2,853.65</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,043.56	615.22	596.35	412.15
Departmental	6,280.37	3,871.71	4,909.21	1,475.93
General government	74.92	1.00	—	—
Protection of persons and property	39.87	9.31	3.13	11.76
Health and sanitation	—	—	—	—
Highways	3,533.37	3,074.80	29.05	631.75
Charities	1,513.58	714.60	2,849.54	663.33
Soldiers' benefits	120.00	—	—	96.00
Schools	998.63	72.00	2,005.86	72.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	21.63	1.09
Public service enterprises	13.50	—	—	—
Electric light	—	—	—	—
Water	13.50	—	—	—
All other	—	—	—	—
Cemeteries	107.43	45.00	122.21	6.00
Interest	164.21	629.82	382.88	969.57
On sinking funds	—	—	—	—
On trust and investment funds	59.73	395.08	199.60	767.33
All other	104.48	234.74	183.28	192.24
<b>NON-REVENUE.</b>	<b>\$13,181.63</b>	<b>\$18,889.58</b>	<b>\$23,663.87</b>	<b>\$14,919.24</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>6,205.91</b>	<b>8,836.10</b>	<b>7,797.50</b>
Departmental	—	6,205.91	8,836.10	7,797.50
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>9,000.00</b>	<b>3,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	8,000.00	9,000.00	3,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,235.50</b>	<b>766.40</b>	<b>899.50</b>
From sinking funds	—	—	—	—
All other	—	1,235.50	766.40	899.50
<b>Refunds</b>	<b>121.83</b>	<b>124.02</b>	<b>17.45</b>	<b>100.81</b>
<b>Agency, trust, and investment</b>	<b>3,059.80</b>	<b>3,324.15</b>	<b>5,043.92</b>	<b>3,121.43</b>
Taxes and licenses for State	1,010.00	971.37	983.37	966.00
Taxes for county	1,716.46	1,716.46	1,716.46	1,716.46
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	221.14	452.72	2,171.29	271.37
All other	112.20	183.60	172.80	167.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$32,241.52	\$42,608.66	\$36,899.04	\$37,159.23
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	9,000.00	3,000.00
Transfers and refunds	121.83	1,359.52	783.85	1,000.31
Agency, trust, and investment	3,059.80	3,324.15	5,043.92	3,121.43
<b>Total receipts</b>	<b>\$45,423.15</b>	<b>\$55,292.33</b>	<b>\$51,726.81</b>	<b>\$44,280.97</b>
Balance on hand, including funds	4,292.71	7,605.72	1,604.62	10,948.51
<b>GRAND TOTAL</b>	<b>\$49,715.86</b>	<b>\$62,898.05</b>	<b>\$53,331.43</b>	<b>\$55,229.48</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
<b>Maintenance</b>	<b>\$32,241.51</b>	<b>\$31,826.21</b>	<b>\$24,464.97</b>	<b>\$27,829.12</b>
<i>Departmental</i>	<i>32,035.63</i>	<i>31,651.76</i>	<i>24,240.91</i>	<i>27,697.83</i>
General government	1,570.41	1,726.13	1,386.91	1,422.95
Protection of persons and property	509.83	483.35	289.04	389.90
Health and sanitation	300.00	1,662.00	643.28	1,041.70
Highways	12,551.02	10,817.12	5,958.37	9,110.83
Charities	4,591.41	2,219.99	3,584.61	3,024.58
Soldiers' benefits	777.50	—	520.00	368.00
Schools	10,687.58	14,004.96	11,597.67	11,641.95
Libraries	241.38	140.31	158.91	218.95
Recreation	36.54	1.62	1.62	1.46
Pensions	—	—	—	—
Unclassified	769.86	596.28	100.50	477.51
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>205.98</i>	<i>174.45</i>	<i>224.06</i>	<i>131.29</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>303.75</b>	<b>194.64</b>	<b>145.18</b>	<b>68.65</b>
<i>Loans, general purposes</i>	<i>303.75</i>	<i>194.64</i>	<i>145.18</i>	<i>68.65</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>—</b>	<b>9,923.50</b>	<b>11,381.62</b>	<b>10,808.82</b>
<i>Departmental</i>	—	<i>9,923.50</i>	<i>11,381.62</i>	<i>10,808.82</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	9,923.50	10,742.82	10,808.82
Charities	—	—	—	—
Schools	—	—	638.80	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>9,300.00</b>	<b>3,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	300.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>9,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,235.50</b>	<b>766.40</b>	<b>899.50</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	<i>1,235.50</i>	<i>766.40</i>	<i>899.50</i>
<b>Refunds</b>	<b>121.83</b>	<b>124.02</b>	<b>17.45</b>	<b>100.81</b>
<b>Agency, trust, and investment</b>	<b>3,046.09</b>	<b>3,426.53</b>	<b>4,477.12</b>	<b>2,926.70</b>
<i>Taxes and licenses for State</i>	<i>1,010.00</i>	<i>971.37</i>	<i>983.37</i>	<i>966.00</i>
<i>Taxes for county</i>	<i>1,716.46</i>	<i>1,716.46</i>	<i>1,716.46</i>	<i>1,716.46</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>207.43</i>	<i>555.10</i>	<i>1,604.49</i>	<i>76.64</i>
<i>All other</i>	<i>112.20</i>	<i>183.60</i>	<i>172.80</i>	<i>167.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$32,545.26	\$32,020.85	\$24,610.15	\$27,897.77
Permanent debt (except from sinking funds)	—	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	9,923.50	11,381.62	10,808.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	8,000.00	9,000.00	3,000.00
Transfers (except to sinking funds) and refunds	121.83	1,359.52	783.85	1,000.31
Agency, trust, and investment	3,046.09	3,426.53	4,477.12	2,926.70
<b>Total payments</b>	<b>\$45,713.18</b>	<b>\$54,730.40</b>	<b>\$50,552.74</b>	<b>\$45,633.60</b>
Balance on hand, including funds	4,002.68	8,167.65	2,778.69	9,595.88
<b>GRAND TOTAL</b>	<b>\$49,715.86</b>	<b>\$62,898.05</b>	<b>\$53,331.43</b>	<b>\$55,229.48</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
<b>REVENUE.</b>	<b>\$49,594.32</b>	<b>\$37,264.88</b>	<b>\$28,702.15</b>	<b>\$32,876.06</b>
<b>General</b>	<b>33,244.93</b>	<b>34,877.62</b>	<b>24,318.41</b>	<b>28,298.71</b>
Taxes . . . . .	19,024.28	17,919.47	13,652.96	12,904.04
Property, poll, and income	18,772.59	17,835.13	13,556.77	12,759.18
Corporation, bank, etc.	251.69	84.34	96.19	144.86
Licenses and permits	8.00	515.00	3.50	143.00
Fines and forfeits	—	64.50	—	10.00
Grants and gifts	14,212.65	16,378.65	10,661.95	15,241.67
For expenses	14,212.65	16,378.65	10,661.95	14,991.67
For outlays	—	—	—	250.00
All other	—	—	—	—
<b>Commercial</b>	<b>16,349.39</b>	<b>2,387.26</b>	<b>4,383.74</b>	<b>4,577.35</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	855.19	562.79	481.68	495.87
Departmental	14,785.53	1,296.17	3,068.74	3,925.50
General government	—	—	67.53	10.00
Protection of persons and property	132.69	6.20	2.44	18.40
Health and sanitation	—	—	—	—
Highways	4,656.00	1,289.97	1,085.60	2,765.87
Charities	1,184.46	—	1,373.83	1,080.50
Soldiers' benefits	108.00	—	—	48.00
Schools	8,655.38	—	538.34	—
Libraries	7.00	—	—	—
Recreation	—	—	—	—
Unclassified	42.00	—	1.00	2.73
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	324.15	—	62.48	25.75
Interest	384.52	528.30	770.84	130.23
On sinking funds	—	—	—	—
On trust and investment funds	11.66	—	242.62	15.28
All other	372.86	528.30	528.22	114.95
<b>NON-REVENUE.</b>	<b>\$5,168.71</b>	<b>\$17,858.97</b>	<b>\$11,430.87</b>	<b>\$7,365.63</b>
<b>Offsets to outlays</b>	<b>1,999.90</b>	<b>6,000.00</b>	<b>3,787.66</b>	<b>2,999.52</b>
Departmental	1,999.90	6,000.00	3,787.66	2,999.52
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>9,000.00</b>	<b>5,000.00</b>	<b>2,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	9,000.00	5,000.00	2,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>20.78</b>	<b>2.22</b>	<b>—</b>	<b>15.28</b>
From sinking funds	—	—	—	—
All other	20.78	2.22	—	15.28
<b>Refunds</b>	<b>58.70</b>	<b>41.71</b>	<b>64.70</b>	<b>188.59</b>
<b>Agency, trust, and investment</b>	<b>3,089.33</b>	<b>2,815.04</b>	<b>2,578.51</b>	<b>2,162.24</b>
Taxes and licenses for State	779.00	1,057.00	881.00	762.62
Taxes for county	1,338.31	1,536.02	828.00	1,110.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	795.02	2.22	600.11	103.41
All other	177.00	169.80	269.40	186.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$51,594.22	\$43,264.88	\$32,489.81	\$35,875.58
Premiums	—	—	—	—
Municipal indebtedness	—	9,000.00	5,000.00	2,000.00
Transfers and refunds	79.48	43.93	64.70	203.87
Agency, trust, and investment	3,089.33	2,815.04	2,578.51	2,162.24
<b>Total receipts</b>	<b>\$54,763.03</b>	<b>\$55,123.85</b>	<b>\$40,133.02</b>	<b>\$40,241.69</b>
Balance on hand, including funds	15,766.56	792.68	3,599.93	3,672.18
<b>GRAND TOTAL</b>	<b>\$70,529.59</b>	<b>\$55,916.53</b>	<b>\$43,732.95</b>	<b>\$43,913.87</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
<b>Maintenance</b>	<b>\$46,074.22</b>	<b>\$33,482.60</b>	<b>\$26,926.32</b>	<b>\$26,204.53</b>
<i>Departmental</i>	<i>46,555.07</i>	<i>33,357.60</i>	<i>25,931.27</i>	<i>26,028.78</i>
General government	1,484.32	2,894.03	1,271.77	1,063.02
Protection of persons and property	952.89	121.40	272.72	56.62
Health and sanitation	610.52	406.50	378.40	242.05
Highways	16,371.12	12,219.12	9,139.25	9,501.40
Charities	4,779.46	2,255.25	2,577.30	4,091.52
Soldiers' benefits	877.77	—	—	380.85
Schools	19,504.76	14,839.51	11,477.72	10,123.50
Libraries	241.20	104.79	272.32	39.96
Recreation	1.30	1.54	1.38	11.22
Pensions	—	—	—	—
Unclassified	731.73	515.46	540.41	518.64
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>519.15</i>	<i>125.00</i>	<i>995.05</i>	<i>175.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>384.46</b>	<b>167.50</b>	<b>12.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>384.46</i>	<i>167.50</i>	<i>12.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>3,599.85</b>	<b>8,060.00</b>	<b>6,931.90</b>	<b>5,473.01</b>
<i>Departmental</i>	<i>3,599.85</i>	<i>8,060.00</i>	<i>6,931.90</i>	<i>5,473.01</i>
General government	—	60.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	360.00	—
Highways	3,599.85	8,000.00	6,571.90	5,473.01
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>9,000.00</b>	<b>5,000.00</b>	<b>2,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>20.78</b>	<b>2.22</b>	<b>—</b>	<b>15.28</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20.78</i>	<i>2.22</i>	<i>—</i>	<i>15.28</i>
<b>Refunds</b>	<b>58.70</b>	<b>41.71</b>	<b>64.70</b>	<b>188.59</b>
<b>Agency, trust, and investment</b>	<b>2,768.21</b>	<b>2,812.82</b>	<b>2,809.74</b>	<b>2,084.58</b>
<i>Taxes and licenses for State</i>	<i>779.00</i>	<i>1,057.00</i>	<i>881.00</i>	<i>762.62</i>
<i>Taxes for county</i>	<i>1,338.31</i>	<i>1,586.02</i>	<i>828.00</i>	<i>1,110.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>473.90</i>	<i>—</i>	<i>831.34</i>	<i>25.75</i>
<i>All other</i>	<i>177.00</i>	<i>169.80</i>	<i>269.40</i>	<i>186.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$46,074.22	\$33,867.06	\$27,093.82	\$26,216.53
Permanent debt (except from sinking funds)	—	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,599.85	8,060.00	6,931.90	5,473.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	8,000.00	5,000.00	2,000.00
Transfers (except to sinking funds) and refunds	79.48	43.93	64.70	203.87
Agency, trust, and investment	2,768.21	2,812.82	2,809.74	2,084.58
<b>Total payments</b>	<b>\$52,521.76</b>	<b>\$53,783.81</b>	<b>\$41,900.16</b>	<b>\$35,977.99</b>
Balance on hand, including funds	18,007.83	2,132.72	1,832.79	7,935.88
<b>GRAND TOTAL</b>	<b>\$70,529.59</b>	<b>\$55,916.53</b>	<b>\$43,732.95</b>	<b>\$43,913.87</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
<b>REVENUE.</b>	<b>\$28,189.76</b>	<b>\$22,983.15</b>	<b>\$30,039.97</b>	<b>\$31,534.36</b>
<b>General</b>	<b>21,373.42</b>	<b>20,321.95</b>	<b>27,382.47</b>	<b>26,697.40</b>
Taxes	12,419.95	9,490.44	17,170.13	15,855.16
Property, poll, and income	12,209.53	9,412.54	16,798.46	15,716.64
Corporation, bank, etc.	210.42	77.90	371.67	148.52
Licenses and permits	2.00	1.00	100.00	38.00
Fines and forfeits	—	—	228.00	—
Grants and gifts	8,951.47	10,830.51	9,884.34	10,794.24
For expenses	8,951.47	10,830.51	9,884.34	10,794.24
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>6,816.34</b>	<b>2,661.20</b>	<b>2,657.50</b>	<b>4,836.96</b>
Special assessments	113.19	—	—	—
To meet expenses	113.19	—	—	—
To meet outlays	—	—	—	—
Privileges	839.19	511.35	474.49	635.91
Departmental	3,244.61	1,824.10	1,171.85	3,527.33
General government	69.75	4.25	52.00	3.00
Protection of persons and property	157.75	10.00	53.21	8.53
Health and sanitation	1.00	—	—	—
Highways	2,585.11	810.75	502.25	1,819.42
Charities	7.50	354.17	147.36	1,238.64
Soldiers' benefits	120.00	—	60.00	70.00
Schools	302.00	644.93	357.00	100.00
Libraries	1.40	—	—	3.50
Recreation	—	—	—	—
Unclassified	—	—	.03	284.24
Public service enterprises	428.65	—	—	—
Electric light	—	—	—	—
Water	428.65	—	—	—
All other	—	—	—	—
Cemeteries	260.94	—	264.36	83.81
Interest	1,929.86	325.75	746.90	589.91
On sinking funds	—	—	—	—
On trust and investment funds	1,583.74	119.34	72.14	284.49
All other	346.12	206.41	674.76	305.42
<b>NON-REVENUE.</b>	<b>\$16,845.11</b>	<b>\$16,259.32</b>	<b>\$29,066.16</b>	<b>\$16,923.78</b>
<b>Offsets to outlays</b>	<b>3,998.37</b>	<b>9,050.00</b>	<b>9,200.00</b>	<b>7,999.92</b>
Departmental	3,998.37	9,050.00	9,200.00	7,999.92
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>11,000.00</b>	<b>5,000.00</b>	<b>17,150.00</b>	<b>6,000.00</b>
Loans, general purposes	1,500.00	—	1,150.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	9,500.00	5,000.00	16,000.00	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>84.04</b>	<b>85.00</b>	<b>278.99</b>
From sinking funds	—	—	—	—
All other	—	84.04	85.00	278.99
<b>Refunds</b>	<b>24.17</b>	<b>101.42</b>	<b>21.55</b>	<b>20.90</b>
<b>Agency, trust, and investment</b>	<b>1,822.57</b>	<b>2,023.86</b>	<b>2,609.61</b>	<b>2,623.97</b>
Taxes and licenses for State	778.62	654.00	863.00	668.00
Taxes for county	632.69	1,144.31	1,268.81	1,147.12
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	270.96	110.35	287.60	692.45
All other	140.40	115.20	190.20	116.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$32,188.13	\$32,033.15	\$39,239.97	\$39,534.28
Premiums	—	—	—	—
Municipal indebtedness	11,000.00	5,000.00	17,150.00	6,000.00
Transfers and refunds	24.17	185.46	106.55	299.89
Agency, trust, and investment	1,822.57	2,023.86	2,609.61	2,623.97
<b>Total receipts</b>	<b>\$45,034.87</b>	<b>\$39,242.47</b>	<b>\$59,106.13</b>	<b>\$48,458.14</b>
Balance on hand, including funds	8,512.54	8,726.93	811.61	5,722.05
<b>GRAND TOTAL</b>	<b>\$53,547.41</b>	<b>\$47,969.40</b>	<b>\$59,917.74</b>	<b>\$54,180.19</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
<b>Maintenance</b>	<b>\$29,194.48</b>	<b>\$21,328.78</b>	<b>\$27,759.48</b>	<b>\$24,720.87</b>
<i>Departmental</i>	28,240.69	21,328.78	27,303.52	24,476.17
General government	1,262.80	831.87	1,478.55	1,499.52
Protection of persons and property	797.56	228.58	281.87	667.84
Health and sanitation	272.14	200.70	1,329.50	285.00
Highways	12,323.66	6,921.20	7,886.62	10,213.88
Charities	954.84	1,972.52	5,003.66	2,183.83
Soldiers' benefits	385.00	—	—	60.00
Schools	11,199.58	10,727.37	10,208.12	8,494.91
Libraries	712.22	175.87	199.60	486.27
Recreation	151.22	1.14	1.30	101.14
Pensions	—	—	—	—
Unclassified	181.87	269.53	914.30	483.78
<i>Public service enterprises</i>	378.43	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	378.43	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Administration of trust funds</i>	575.36	—	455.96	244.70
<b>Interest</b>	<b>559.66</b>	<b>125.00</b>	<b>526.35</b>	<b>424.75</b>
<i>Loans, general purposes</i>	372.16	125.00	526.35	424.75
<i>Loans, public service enterprises</i>	187.50	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>7,140.85</b>	<b>10,460.65</b>	<b>12,654.02</b>	<b>10,654.92</b>
<i>Departmental</i>	7,070.88	10,460.65	12,654.02	10,654.92
General government	121.15	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	6,949.73	10,460.65	12,654.02	10,654.92
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	69.97	—	—	—
Electric light	—	—	—	—
Water	69.97	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>11,000.00</b>	<b>5,000.00</b>	<b>14,000.00</b>	<b>7,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	—	—	1,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	5,000.00	14,000.00	6,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>84.04</b>	<b>85.00</b>	<b>278.99</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	84.04	85.00	278.99
<b>Refunds</b>	<b>24.17</b>	<b>101.42</b>	<b>21.55</b>	<b>20.90</b>
<b>Agency, trust, and investment</b>	<b>2,601.79</b>	<b>2,023.86</b>	<b>2,596.75</b>	<b>2,753.37</b>
<i>Taxes and licenses for State</i>	778.62	654.00	863.00	668.00
<i>Taxes for county</i>	632.59	1,144.31	1,268.81	1,147.12
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,050.18	110.35	274.74	821.85
<i>All other</i>	140.40	115.20	190.20	116.40
<b>RECAPITULATION.</b>				
Maintenance and interest	\$29,754.14	\$21,453.78	\$28,285.83	\$25,145.62
Permanent debt (except from sinking funds)	1,000.00	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,140.85	10,460.65	12,654.02	10,654.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	5,000.00	14,000.00	6,000.00
Transfers (except to sinking funds) and refunds	24.17	185.46	106.55	299.89
Agency, trust, and investment	2,601.79	2,023.86	2,596.75	2,753.37
<b>Total payments</b>	<b>\$50,520.95</b>	<b>\$39,123.75</b>	<b>\$57,643.15</b>	<b>\$45,853.80</b>
Balance on hand, including funds	3,026.46	8,845.65	2,274.69	8,326.39
<b>GRAND TOTAL</b>	<b>\$53,547.41</b>	<b>\$47,969.40</b>	<b>\$59,917.74</b>	<b>\$54,180.19</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
<b>REVENUE.</b>	<b>\$22,074.33</b>	<b>\$36,145.46</b>	<b>\$21,146.48</b>	<b>\$29,151.22</b>
<b>General</b>	<b>17,519.09</b>	<b>33,853.23</b>	<b>18,383.41</b>	<b>23,371.26</b>
Taxes . . . . .	10,445.14	28,080.53	10,751.58	12,650.41
Property, poll, and income	10,413.36	27,877.37	10,731.41	12,566.51
Corporation, bank, etc.	31.78	183.16	20.17	83.90
Licenses and permits	61.00	69.00	63.17	32.00
Fines and forfeits	10.00	33.00	—	115.00
Grants and gifts	7,002.95	5,690.70	7,578.66	10,573.85
For expenses	7,002.95	5,690.70	7,578.66	10,573.85
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>4,555.24</b>	<b>2,292.23</b>	<b>2,763.07</b>	<b>5,779.96</b>
Special assessments	—	46.89	—	—
To meet expenses	—	46.89	—	—
To meet outlays	—	—	—	—
Privileges	535.05	715.59	467.11	397.94
Departmental	3,795.62	623.73	1,758.01	4,660.98
General government	—	70.22	8.00	248.00
Protection of persons and property	4.51	7.62	3.39	105.12
Health and sanitation	—	—	—	—
Highways	1,999.50	—	546.53	1,226.59
Charities	1,791.61	539.01	837.27	2,813.77
Soldiers' benefits	—	—	—	260.00
Schools	—	—	355.32	—
Libraries	—	6.88	6.51	7.50
Recreation	—	—	—	—
Unclassified	—	—	.99	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	4.25	—	130.00	54.70
Interest	220.32	906.02	407.95	666.34
On sinking funds	—	—	—	—
On trust and investment funds	75.39	—	187.34	491.48
All other	144.93	906.02	220.61	174.86
<b>NON-REVENUE.</b>	<b>\$41,102.32</b>	<b>\$58,315.91</b>	<b>\$16,374.56</b>	<b>\$32,556.97</b>
<b>Offsets to outlays</b>	<b>35,252.78</b>	<b>3,060.88</b>	<b>3,728.95</b>	<b>10,032.57</b>
Departmental	35,252.78	3,060.88	3,728.95	10,032.57
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>47,500.00</b>	<b>11,000.00</b>	<b>20,500.00</b>
Loans, general purposes	—	2,500.00	—	2,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	4,000.00	45,000.00	11,000.00	18,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>40.50</b>	<b>4,803.41</b>	<b>108.75</b>	<b>196.83</b>
From sinking funds	—	—	—	—
All other	40.50	4,803.41	108.75	196.83
<b>Refunds</b>	<b>4.81</b>	<b>40.58</b>	<b>13.98</b>	<b>21.88</b>
<b>Agency, trust, and investment</b>	<b>1,804.23</b>	<b>2,911.04</b>	<b>1,522.88</b>	<b>1,805.69</b>
Taxes and licenses for State	682.25	1,105.12	679.00	820.00
Taxes for county	951.61	1,744.72	625.08	621.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	27.57	—	100.00	186.89
All other	142.80	61.20	118.80	177.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$57,327.11	\$39,206.34	\$24,875.43	\$39,183.79
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	47,500.00	11,000.00	20,500.00
Transfers and refunds	45.31	4,843.99	122.73	218.71
Agency, trust, and investment	1,804.23	2,911.04	1,522.88	1,805.69
<b>Total receipts</b>	<b>\$63,176.65</b>	<b>\$94,461.37</b>	<b>\$37,521.04</b>	<b>\$61,708.19</b>
Balance on hand, including funds	3,707.80	2,234.14	1,552.51	2,971.86
<b>GRAND TOTAL</b>	<b>\$66,884.45</b>	<b>\$96,695.51</b>	<b>\$39,073.55</b>	<b>\$64,680.05</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
<b>Maintenance</b>	<b>\$21,417.96</b>	<b>\$31,394.11</b>	<b>\$20,820.95</b>	<b>\$30,862.73</b>
<i>Departmental</i>	<i>21,300.46</i>	<i>31,295.16</i>	<i>20,480.52</i>	<i>30,758.03</i>
General government	1,548.19	5,138.34	1,609.84	2,467.30
Protection of persons and property	107.45	929.94	319.07	1,084.92
Health and sanitation	648.00	914.01	312.35	406.18
Highways	6,716.31	5,738.07	5,319.32	9,124.10
Charities	4,176.39	5,985.75	4,421.02	6,310.48
Soldiers' benefits	—	314.16	5.00	1,299.47
Schools	7,458.40	11,719.06	7,846.13	9,314.45
Libraries	236.71	136.32	287.18	276.79
Recreation	1.14	1.62	1.05	8.25
Pensions	—	—	—	—
Unclassified	407.87	417.89	359.56	466.09
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>117.50</i>	<i>98.95</i>	<i>340.43</i>	<i>104.70</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>92.43</b>	<b>1,378.17</b>	<b>286.54</b>	<b>365.18</b>
<i>Loans, general purposes</i>	<i>92.43</i>	<i>1,378.17</i>	<i>286.54</i>	<i>365.18</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>38,008.13</b>	<b>3,270.47</b>	<b>6,158.27</b>	<b>14,057.02</b>
<i>Departmental</i>	<i>38,008.13</i>	<i>3,270.47</i>	<i>6,158.27</i>	<i>14,057.02</i>
General government	—	209.59	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	270.00
Highways	38,008.13	3,060.88	6,158.27	13,787.02
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>51,315.90</b>	<b>8,000.00</b>	<b>12,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,415.90	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>49,900.00</i>	<i>8,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>40.50</b>	<b>4,803.41</b>	<b>108.75</b>	<b>196.83</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>40.50</i>	<i>4,803.41</i>	<i>108.75</i>	<i>196.83</i>
<b>Refunds</b>	<b>4.81</b>	<b>40.58</b>	<b>13.98</b>	<b>21.88</b>
<b>Agency, trust, and investment</b>	<b>1,839.12</b>	<b>2,911.04</b>	<b>1,601.47</b>	<b>1,889.98</b>
<i>Taxes and licenses for State</i>	<i>682.25</i>	<i>1,105.12</i>	<i>679.00</i>	<i>820.00</i>
<i>Taxes for county</i>	<i>951.61</i>	<i>1,744.72</i>	<i>625.08</i>	<i>621.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>62.46</i>	—	<i>178.59</i>	<i>279.58</i>
<i>All other</i>	<i>142.80</i>	<i>61.20</i>	<i>118.80</i>	<i>169.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$21,510.39	\$32,772.28	\$21,107.49	\$31,227.91
Permanent debt (except from sinking funds)	—	1,415.90	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,008.13	3,270.47	6,158.27	14,057.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	49,900.00	8,000.00	12,000.00
Transfers (except to sinking funds) and refunds	45.31	4,843.99	122.73	218.71
Agency, trust, and investment	1,839.12	2,911.04	1,601.47	1,889.98
<b>Total payments</b>	<b>\$65,402.95</b>	<b>\$95,113.68</b>	<b>\$36,989.96</b>	<b>\$59,393.62</b>
<i>Balance on hand, including funds</i>	<i>1,481.50</i>	<i>1,581.83</i>	<i>2,083.69</i>	<i>5,286.43</i>
<b>GRAND TOTAL</b>	<b>\$66,884.45</b>	<b>\$96,695.51</b>	<b>\$39,073.55</b>	<b>\$64,680.05</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
<b>REVENUE.</b>	<b>\$45,227.02</b>	<b>\$23,075.18</b>	<b>\$25,084.98</b>	<b>\$23,400.87</b>
<b>General</b>	<b>35,724.31</b>	<b>19,974.03</b>	<b>23,198.52</b>	<b>19,010.75</b>
Taxes . . . . .	27,645.03	10,748.76	16,651.19	8,467.70
Property, poll, and income	27,208.66	10,735.47	16,149.28	8,458.09
Corporation, bank, etc.	436.42	13.29	501.91	9.61
Licenses and permits	254.00	9.00	61.50	7.60
Fines and forfeits	—	—	4.50	—
Grants and gifts	7,825.23	9,216.27	6,481.33	10,533.05
For expenses	7,775.23	9,216.27	6,481.33	10,533.05
For outlays	50.00	—	—	—
All other	—	—	—	2.50
<b>Commercial</b>	<b>9,502.71</b>	<b>3,101.15</b>	<b>1,886.46</b>	<b>4,390.12</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	300.97	312.84	707.65	321.69
Departmental	8,325.11	2,533.41	806.26	3,831.40
General government	—	25.00	42.05	—
Protection of persons and property	41.30	3.78	30.00	2.70
Health and sanitation	147.14	—	—	—
Highways	4,331.00	1,403.88	510.75	1,057.50
Charities	4,297.75	163.55	153.80	519.88
Soldiers' benefits	—	—	—	—
Schools	—	937.20	32.00	2,245.20
Libraries	7.92	—	37.66	—
Recreation	—	—	—	—
Unclassified	—	—	—	6.12
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	52.60	—	50.28	—
Interest	324.03	255.40	322.27	237.03
On sinking funds	—	—	—	—
On trust and investment funds	124.21	120.91	—	—
All other	199.82	134.49	322.27	237.03
<b>NON-REVENUE.</b>	<b>\$28,330.05</b>	<b>\$10,933.64</b>	<b>\$3,785.28</b>	<b>\$10,570.31</b>
<b>Offsets to outlays</b>	<b>5,000.00</b>	<b>3,000.00</b>	<b>747.89</b>	<b>3,025.00</b>
Departmental	5,000.00	3,000.00	747.89	3,025.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>6,000.00</b>	<b>—</b>	<b>6,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	6,000.00	—	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>4,238.26</b>	<b>20.45</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	4,238.26	20.45	—	—
<b>Refunds</b>	<b>111.04</b>	<b>9.17</b>	<b>20.95</b>	<b>213.56</b>
<b>Agency, trust, and investment</b>	<b>8,980.75</b>	<b>1,904.02</b>	<b>3,016.44</b>	<b>1,331.75</b>
Taxes and licenses for State	1,553.99	645.25	1,117.12	480.00
Taxes for county	3,059.00	1,147.12	1,744.62	764.75
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,216.36	20.45	50.30	—
All other	146.40	91.20	104.40	87.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$50,227.02	\$26,075.18	\$25,832.87	\$26,425.87
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	6,000.00	—	6,000.00
Transfers and refunds	4,349.30	29.62	20.95	213.56
Agency, trust, and investment	8,980.75	1,904.02	3,016.44	1,331.75
<b>Total receipts</b>	<b>\$73,557.07</b>	<b>\$34,008.82</b>	<b>\$28,870.26</b>	<b>\$33,971.18</b>
Balance on hand, including funds	5,600.30	7,927.75	4,306.62	4,718.62
<b>GRAND TOTAL</b>	<b>\$79,157.37</b>	<b>\$41,936.57</b>	<b>\$33,176.88</b>	<b>\$38,689.80</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
<b>Maintenance</b> . . . . .	<b>\$34,686.83</b>	<b>\$19,795.77</b>	<b>\$19,636.54</b>	<b>\$22,426.71</b>
<i>Departmental</i> . . . . .	<i>34,634.23</i>	<i>19,775.32</i>	<i>19,196.26</i>	<i>22,409.71</i>
General government . . . . .	1,601.90	919.89	1,414.39	928.30
Protection of persons and property . . . . .	414.80	94.55	334.17	100.80
Health and sanitation . . . . .	953.87	368.83	390.50	238.36
Highways . . . . .	12,769.07	8,008.02	8,626.16	7,425.43
Charities . . . . .	7,890.52	1,684.80	1,692.00	2,241.93
Soldiers' benefits . . . . .	85.00	—	—	—
Schools . . . . .	9,563.24	8,095.00	5,975.93	11,379.17
Libraries . . . . .	112.11	135.34	400.00	22.65
Recreation . . . . .	52.11	11.05	20.54	.81
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,191.61	457.84	342.57	72.26
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>52.60</i>	<i>20.45</i>	<i>440.28</i>	<i>17.00</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>236.33</b>	<b>323.11</b>	<b>98.00</b>	<b>127.08</b>
<i>Loans, general purposes</i> . . . . .	<i>236.33</i>	<i>323.11</i>	<i>98.00</i>	<i>127.08</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>14,448.35</b>	<b>4,647.61</b>	<b>1,067.19</b>	<b>4,000.58</b>
<i>Departmental</i> . . . . .	<i>14,448.35</i>	<i>4,647.61</i>	<i>1,067.19</i>	<i>4,000.58</i>
General government . . . . .	—	—	70.00	—
Protection of persons and property . . . . .	100.00	205.10	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	11,400.00	4,442.51	997.19	4,000.58
Charities . . . . .	—	—	—	—
Schools . . . . .	2,948.35	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>10,000.00</b>	<b>7,000.00</b>	<b>4,200.00</b>	<b>6,700.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>—</i>	<i>1,000.00</i>	<i>4,200.00</i>	<i>700.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>10,000.00</i>	<i>6,000.00</i>	<i>—</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>4,238.26</b>	<b>20.45</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>4,238.26</i>	<i>20.45</i>	<i>—</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>111.04</b>	<b>9.17</b>	<b>20.95</b>	<b>213.56</b>
<b>Agency, trust, and investment</b> . . . . .	<b>7,611.70</b>	<b>2,004.48</b>	<b>3,016.42</b>	<b>1,331.75</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,558.99</i>	<i>645.25</i>	<i>1,117.12</i>	<i>480.00</i>
<i>Taxes for county</i> . . . . .	<i>3,059.00</i>	<i>1,147.12</i>	<i>1,744.62</i>	<i>764.76</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>2,847.31</i>	<i>120.91</i>	<i>50.28</i>	<i>—</i>
<i>All other</i> . . . . .	<i>146.40</i>	<i>91.20</i>	<i>104.40</i>	<i>87.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$34,923.16	\$20,118.88	\$19,734.54	\$22,553.79
Permanent debt (except from sinking funds) . . . . .	—	1,000.00	4,200.00	700.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	14,448.35	4,647.61	1,067.19	4,000.58
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	6,000.00	—	6,000.00
Transfers (except to sinking funds) and refunds . . . . .	4,349.30	29.62	20.95	213.56
Agency, trust, and investment . . . . .	7,611.70	2,004.48	3,016.42	1,331.75
<b>Total payments</b> . . . . .	<b>\$71,332.51</b>	<b>\$33,800.59</b>	<b>\$28,039.10</b>	<b>\$34,799.68</b>
Balance on hand, including funds . . . . .	7,824.86	8,135.98	5,137.78	3,890.12
<b>GRAND TOTAL</b> . . . . .	<b>\$79,157.37</b>	<b>\$41,936.57</b>	<b>\$33,176.88</b>	<b>\$38,689.80</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$22,313.00	\$40,574.92	\$25,324.55	\$27,912.82
<b>General</b>	<b>18,665.37</b>	<b>37,675.91</b>	<b>22,755.35</b>	<b>22,504.00</b>
<i>Taxes</i>	<i>9,412.54</i>	<i>30,811.62</i>	<i>11,336.75</i>	<i>12,003.15</i>
Property, poll, and income	9,398.45	30,580.74	11,315.34	11,663.18
Corporation, bank, etc.	14.09	230.88	21.41	339.97
Licenses and permits	7.00	32.00	106.50	200.00
Fines and forfeits	10.00	10.00	5.00	50.00
Grants and gifts	9,235.83	6,822.29	11,307.10	10,250.85
For expenses	9,235.83	6,822.29	11,307.10	10,250.85
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>3,647.63</b>	<b>2,899.01</b>	<b>2,569.20</b>	<b>5,408.82</b>
<i>Special assessments</i>	<i>280.44</i>	—	—	—
To meet expenses	280.44	—	—	—
To meet outlays	—	—	—	—
Privileges	662.65	453.44	404.55	548.97
Departmental	1,976.11	2,206.16	1,767.66	4,218.12
General government	69.80	—	3.96	204.00
Protection of persons and property	3.60	—	21.86	3.30
Health and sanitation	117.50	—	261.43	—
Highways	1,506.00	517.25	1,280.00	804.00
Charities	240.98	338.91	104.41	121.00
Soldiers' benefits	—	—	96.00	120.00
Schools	1.50	1,350.00	—	2,950.84
Libraries	21.25	—	—	4.45
Recreation	—	—	—	—
Unclassified	15.48	—	—	10.53
<i>Public service enterprises</i>	—	—	—	.85
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	.85
Cemeteries	94.96	3.00	—	5.00
Interest	633.47	236.41	396.99	635.88
On sinking funds	—	—	—	—
On trust and investment funds	244.99	9.00	—	133.04
All other	388.48	227.41	396.99	502.84
<b>NON-REVENUE.</b>	<b>\$7,834.26</b>	<b>\$28,686.04</b>	<b>\$11,520.45</b>	<b>\$33,138.33</b>
<b>Offsets to outlays</b>	<b>2,000.00</b>	<b>3,999.99</b>	<b>4,208.57</b>	<b>20,780.70</b>
<i>Departmental</i>	<i>2,000.00</i>	<i>3,999.99</i>	<i>4,208.57</i>	<i>20,780.70</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>20,000.00</b>	<b>6,000.00</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
Temporary loans (including revenue loans)	4,000.00	20,000.00	6,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>244.99</b>	<b>9.00</b>	<b>—</b>	<b>421.28</b>
<i>From sinking funds</i>	—	—	—	—
All other	244.99	9.00	—	421.28
<b>Refunds</b>	<b>70.49</b>	<b>29.04</b>	<b>66.37</b>	<b>38.85</b>
<b>Agency, trust, and investment</b>	<b>1,518.78</b>	<b>4,648.01</b>	<b>1,245.51</b>	<b>1,897.50</b>
<i>Taxes and licenses for State</i>	<i>658.00</i>	<i>1,742.74</i>	<i>490.50</i>	<i>544.67</i>
Taxes for county	542.22	2,854.83	634.41	953.69
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	144.56	13.24	—	288.24
All other	174.00	37.20	120.60	111.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$24,313.00	\$44,574.91	\$29,533.12	\$48,693.52
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	20,000.00	6,000.00	10,000.00
Transfers and refunds	315.48	38.04	66.37	460.13
Agency, trust, and investment	1,518.78	4,648.01	1,245.51	1,897.50
<b>Total receipts</b>	<b>\$30,147.26</b>	<b>\$69,260.96</b>	<b>\$36,845.00</b>	<b>\$61,051.15</b>
Balance on hand, including funds	484.89	12,387.80	676.92	6,356.10
<b>GRAND TOTAL</b>	<b>\$30,632.15</b>	<b>\$81,648.76</b>	<b>\$37,521.92</b>	<b>\$67,407.25</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
<b>Maintenance</b>	<b>\$20,741.75</b>	<b>\$33,240.90</b>	<b>\$23,777.27</b>	<b>\$22,477.70</b>
<i>Departmental</i>	<i>20,531.79</i>	<i>33,059.23</i>	<i>23,777.27</i>	<i>22,445.64</i>
General government	1,280.25	1,942.33	995.19	1,304.99
Protection of persons and property	552.18	619.10	374.65	113.88
Health and sanitation	360.99	213.25	814.45	646.90
Highways	6,033.63	12,090.62	10,375.80	8,640.09
Charities	981.44	5,821.96	1,951.09	532.00
Soldiers' benefits	—	—	171.00	120.00
Schools	10,736.20	12,293.30	8,852.98	9,880.97
Libraries	188.77	—	30.00	327.58
Recreation	.97	2.27	.81	.97
Pensions	—	—	—	—
Unclassified	397.36	76.40	211.30	878.26
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.06</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	2.06
<i>Cemeteries</i>	<i>209.96</i>	<i>181.67</i>	<i>—</i>	<i>30.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>121.32</b>	<b>410.96</b>	<b>215.65</b>	<b>222.50</b>
<i>Loans, general purposes</i>	<i>121.32</i>	<i>410.96</i>	<i>215.65</i>	<i>222.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,987.00</b>	<b>10,527.89</b>	<b>5,201.88</b>	<b>24,913.03</b>
<i>Departmental</i>	<i>2,987.00</i>	<i>10,527.89</i>	<i>5,201.88</i>	<i>24,913.03</i>
General government	—	—	—	—
Protection of persons and property	337.00	—	—	—
Health and sanitation	—	—	—	—
Highways	2,500.00	10,276.04	5,201.88	24,671.63
Charities	—	—	—	—
Schools	150.00	251.85	—	241.40
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>20,000.00</b>	<b>6,000.00</b>	<b>11,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>20,000.00</i>	<i>6,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>244.99</b>	<b>9.00</b>	<b>—</b>	<b>421.28</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>244.99</i>	<i>9.00</i>	<i>—</i>	<i>421.28</i>
<b>Refunds</b>	<b>70.49</b>	<b>29.04</b>	<b>66.37</b>	<b>38.85</b>
<b>Agency, trust, and investment</b>	<b>1,518.78</b>	<b>4,648.01</b>	<b>1,245.51</b>	<b>1,609.26</b>
<i>Taxes and licenses for State</i>	<i>658.00</i>	<i>1,742.74</i>	<i>490.50</i>	<i>544.67</i>
<i>Taxes for county</i>	<i>542.22</i>	<i>2,854.83</i>	<i>634.41</i>	<i>953.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>144.56</i>	<i>13.24</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>174.00</i>	<i>37.20</i>	<i>120.60</i>	<i>111.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$20,863.07	\$33,651.86	\$23,992.92	\$22,700.20
Permanent debt (except from sinking funds)	—	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,987.00	10,527.89	5,201.88	24,913.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	20,000.00	6,000.00	10,000.00
Transfers (except to sinking funds) and refunds	315.48	38.04	66.37	460.13
Agency, trust, and investment	1,518.78	4,648.01	1,245.51	1,609.26
<b>Total payments</b>	<b>\$29,684.33</b>	<b>\$68,865.80</b>	<b>\$36,506.68</b>	<b>\$60,682.62</b>
Balance on hand, including funds	947.82	12,782.96	1,015.24	6,724.63
<b>GRAND TOTAL</b>	<b>\$30,632.15</b>	<b>\$81,648.76</b>	<b>\$37,521.92</b>	<b>\$67,407.25</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
<b>REVENUE.</b>	<b>\$25,963.38</b>	<b>\$12,244.67</b>	<b>\$18,729.29</b>	<b>\$16,371.66</b>
<b>General</b>	<b>22,421.85</b>	<b>10,763.96</b>	<b>17,114.07</b>	<b>14,970.64</b>
Taxes . . . . .	15,162.37	8,060.84	6,442.67	11,607.19
Property, poll, and income . . . . .	15,104.74	7,688.16	6,378.08	11,477.10
Corporation, bank, etc. . . . .	57.63	372.68	64.49	130.09
Licenses and permits . . . . .	9.50	34.50	—	81.50
Fines and forfeits . . . . .	—	10.00	—	—
Grants and gifts . . . . .	7,249.98	2,658.62	10,671.50	3,281.95
For expenses . . . . .	7,191.24	2,658.62	10,671.50	3,281.95
For outlays . . . . .	58.74	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>3,541.53</b>	<b>1,480.71</b>	<b>1,615.22</b>	<b>1,401.02</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	290.25	847.14	259.70	527.53
Departmental . . . . .	3,056.38	355.34	1,085.45	766.44
General government . . . . .	20.50	—	.35	18.75
Protection of persons and property . . . . .	4.26	6.12	37.23	8.32
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,673.99	21.75	283.50	325.27
Charities . . . . .	881.08	177.47	54.55	393.03
Soldiers' benefits . . . . .	—	120.00	—	—
Schools . . . . .	476.58	25.00	708.00	—
Libraries . . . . .	.47	—	1.82	21.07
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	5.00	—	—
Public service enterprises	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	32.67	78.69	12.12	36.00
Interest . . . . .	161.83	199.54	257.95	71.05
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	64.48	142.79	141.09	71.05
All other . . . . .	97.35	56.75	116.86	—
<b>NON-REVENUE.</b>	<b>\$16,137.73</b>	<b>\$3,490.87</b>	<b>\$11,282.73</b>	<b>\$8,102.06</b>
Offsets to outlays . . . . .	3,000.00	—	3,000.00	75.00
Departmental . . . . .	3,000.00	—	3,000.00	75.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>—</b>	<b>6,500.00</b>	<b>5,500.00</b>
Loans, general purposes . . . . .	—	—	1,500.00	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	10,000.00	—	5,000.00	5,500.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>58.93</b>	<b>100.65</b>	<b>141.09</b>	<b>54.64</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	58.93	100.65	141.09	54.64
<b>Refunds</b>	<b>25.68</b>	<b>18.35</b>	<b>22.00</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>3,053.12</b>	<b>3,371.87</b>	<b>1,619.64</b>	<b>2,472.42</b>
Taxes and licenses for State . . . . .	1,003.75	1,171.49	615.87	905.37
Taxes for county . . . . .	1,911.88	1,895.84	955.94	1,421.89
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	32.49	249.34	20.63	39.56
All other . . . . .	105.00	55.20	127.20	105.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$28,963.38	\$12,244.67	\$21,729.29	\$16,446.66
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	—	6,500.00	5,500.00
Transfers and refunds . . . . .	84.61	119.00	163.09	54.64
Agency, trust, and investment . . . . .	3,053.12	3,371.87	1,619.64	2,472.42
<b>Total receipts . . . . .</b>	<b>\$42,101.11</b>	<b>\$15,735.54</b>	<b>\$30,012.02</b>	<b>\$24,473.72</b>
Balance on hand, including funds . . . . .	5,987.17	9,161.11	6,423.55	1,240.07
<b>GRAND TOTAL . . . . .</b>	<b>\$48,088.28</b>	<b>\$24,896.65</b>	<b>\$36,435.57</b>	<b>\$25,713.79</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
<b>Maintenance</b>	<b>\$22,030.31</b>	<b>\$15,226.68</b>	<b>\$18,004.33</b>	<b>\$14,076.68</b>
<i>Departmental</i>	<i>22,007.51</i>	<i>14,952.34</i>	<i>17,992.21</i>	<i>13,836.68</i>
General government	879.35	1,053.95	1,177.19	1,408.97
Protection of persons and property	238.87	486.15	260.58	658.02
Health and sanitation	358.28	239.73	220.90	287.06
Highways	8,698.66	5,205.96	5,040.73	3,261.70
Charities	2,756.04	1,541.74	1,051.78	2,194.17
Soldiers' benefits	65.00	120.00	—	—
Schools	8,763.90	6,248.27	10,057.22	5,745.29
Libraries	162.39	—	71.74	211.10
Recreation	1.46	1.54	.81	1.30
Pensions	—	—	—	—
Unclassified	83.56	55.00	111.26	69.07
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>22.80</i>	<i>274.34</i>	<i>12.12</i>	<i>240.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>113.11</b>	<b>—</b>	<b>292.64</b>	<b>139.49</b>
<i>Loans, general purposes</i>	<i>113.11</i>	<i>—</i>	<i>292.64</i>	<i>139.49</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>5,775.51</b>	<b>—</b>	<b>5,600.00</b>	<b>75.00</b>
<i>Departmental</i>	<i>5,633.74</i>	<i>—</i>	<i>5,600.00</i>	<i>75.00</i>
General government	—	—	—	—
Protection of persons and property	114.00	—	—	—
Health and sanitation	—	—	—	—
Highways	5,444.15	—	5,600.00	—
Charities	—	—	—	—
Schools	75.59	—	—	75.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>141.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>—</b>	<b>5,750.00</b>	<b>8,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>750.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>58.93</b>	<b>100.65</b>	<b>141.09</b>	<b>54.64</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>58.93</i>	<i>100.65</i>	<i>141.09</i>	<i>54.64</i>
<b>Refunds</b>	<b>25.68</b>	<b>18.35</b>	<b>22.00</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>3,062.36</b>	<b>3,414.01</b>	<b>1,619.64</b>	<b>2,488.83</b>
<i>Taxes and licenses for State</i>	<i>1,003.75</i>	<i>1,171.49</i>	<i>515.87</i>	<i>905.37</i>
<i>Taxes for county</i>	<i>1,911.88</i>	<i>1,895.84</i>	<i>955.94</i>	<i>1,421.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>41.73</i>	<i>291.48</i>	<i>20.63</i>	<i>55.97</i>
<i>All other</i>	<i>105.00</i>	<i>55.20</i>	<i>127.20</i>	<i>105.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$22,143.42	\$15,226.68	\$18,296.97	\$14,216.17
Permanent debt (except from sinking funds)	—	—	750.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,775.51	—	5,600.00	75.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	5,000.00	8,000.00
Transfers (except to sinking funds) and refunds	84.61	119.00	163.09	54.64
Agency, trust, and investment	3,062.36	3,414.01	1,619.64	2,488.83
<b>Total payments</b>	<b>\$41,065.90</b>	<b>\$18,759.69</b>	<b>\$31,429.70</b>	<b>\$24,834.64</b>
Balance on hand, including funds	7,022.38	6,136.96	5,005.87	879.15
<b>GRAND TOTAL</b>	<b>\$48,088.28</b>	<b>\$24,896.65</b>	<b>\$36,435.57</b>	<b>\$25,713.79</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
<b>REVENUE.</b>	<b>\$21,321.39</b>	<b>\$16,324.48</b>	<b>\$21,884.44</b>	<b>\$22,584.11</b>
<b>General</b>	<b>17,386.00</b>	<b>15,329.25</b>	<b>19,348.52</b>	<b>20,115.02</b>
Taxes . . . . .	10,007.64	9,178.64	13,397.74	12,694.17
Property, poll, and income . . . . .	9,779.39	9,144.36	13,377.41	12,609.02
Corporation, bank, etc. . . . .	228.15	34.18	20.33	85.15
Licenses and permits . . . . .	21.00	11.60	16.73	8.00
Fines and forfeits . . . . .	15.00	—	19.90	—
Grants and gifts . . . . .	7,342.46	6,139.21	5,914.15	7,415.85
For expenses . . . . .	7,342.46	6,139.21	5,914.15	7,415.85
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>3,935.39</b>	<b>995.23</b>	<b>2,535.92</b>	<b>2,469.09</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	410.32	345.06	414.31	336.74
Departmental . . . . .	1,455.52	528.88	1,436.44	1,656.42
General government . . . . .	97.65	39.75	.35	—
Protection of persons and property . . . . .	4.50	11.29	—	43.30
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	506.50	272.50	1,087.00	1,410.95
Charities . . . . .	348.85	193.33	193.22	200.35
Soldiers' benefits . . . . .	48.00	—	—	—
Schools . . . . .	—	—	155.04	—
Libraries . . . . .	1.53	9.67	.83	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	448.49	2.34	—	.82
Public service enterprises . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	35.00	25.50	369.95	1.50
Interest . . . . .	2,034.55	95.80	315.22	475.43
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,651.50	—	51.66	41.43
All other . . . . .	383.05	95.80	263.56	434.00
<b>NON-REVENUE.</b>	<b>\$11,829.97</b>	<b>\$18,105.42</b>	<b>\$7,123.87</b>	<b>\$8,740.10</b>
<b>Offsets to outlays</b>	<b>4,000.00</b>	<b>4,300.00</b>	<b>—</b>	<b>6,600.00</b>
Departmental . . . . .	4,000.00	4,300.00	—	6,600.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>5,000.00</b>	<b>12,000.00</b>	<b>4,000.00</b>	<b>—</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	5,000.00	12,000.00	4,000.00	—
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>1,122.27</b>	<b>—</b>	<b>46.75</b>	<b>30.19</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,122.27	—	46.75	30.19
<b>Refunds</b>	<b>2.21</b>	<b>17.06</b>	<b>19.74</b>	<b>159.28</b>
<b>Agency, trust, and investment</b>	<b>1,705.49</b>	<b>1,788.36</b>	<b>3,057.38</b>	<b>1,950.63</b>
Taxes and licenses for State . . . . .	534.87	627.25	910.37	617.25
Taxes for county . . . . .	953.69	951.61	1,716.46	1,147.12
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	108.43	126.50	321.95	81.26
All other . . . . .	108.60	84.00	108.60	105.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$25,321.39	\$20,624.48	\$21,884.44	\$29,184.11
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	12,000.00	4,000.00	—
Transfers and refunds . . . . .	1,124.48	17.06	66.49	189.47
Agency, trust, and investment . . . . .	1,705.49	1,788.36	3,057.38	1,950.63
<b>Total receipts</b>	<b>\$33,151.36</b>	<b>\$34,429.90</b>	<b>\$29,008.31</b>	<b>\$31,324.21</b>
Balance on hand, including funds . . . . .	6,007.87	2,407.41	2,365.49	6,218.50
<b>GRAND TOTAL</b>	<b>\$39,159.23</b>	<b>\$36,837.31</b>	<b>\$31,373.80</b>	<b>\$37,542.71</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
<b>Maintenance</b>	<b>\$21,689.53</b>	<b>\$15,979.13</b>	<b>\$19,343.20</b>	<b>\$17,723.26</b>
<i>Departmental</i>	<i>21,501.15</i>	<i>15,878.72</i>	<i>18,898.99</i>	<i>17,667.61</i>
General government	1,220.71	714.63	1,115.20	1,174.55
Protection of persons and property	247.36	218.63	195.19	287.59
Health and sanitation	380.90	135.00	163.93	218.27
Highways	5,655.80	4,971.50	7,932.01	6,803.26
Charities	2,647.46	2,074.36	1,282.46	2,146.81
Soldiers' benefits	48.00	—	—	—
Schools	10,025.28	7,123.79	7,661.52	6,593.67
Libraries	148.09	200.00	188.26	119.17
Recreation	.89	18.65	1.22	7.37
Pensions	—	—	—	—
Unclassified	1,126.66	422.16	359.20	306.92
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>115.50</i>	<i>100.41</i>	<i>444.21</i>	<i>65.65</i>
<i>Administration of trust funds</i>	<i>72.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>266.25</b>	<b>454.94</b>	<b>111.33</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>266.25</i>	<i>454.94</i>	<i>111.33</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>5,195.20</b>	<b>6,776.89</b>	<b>—</b>	<b>5,005.20</b>
<i>Departmental</i>	<i>5,195.20</i>	<i>6,776.89</i>	<i>—</i>	<i>5,005.20</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	25.00	—	—	—
Highways	5,146.20	6,436.89	—	5,005.20
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	24.00	340.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,150.00</b>	<b>10,650.00</b>	<b>4,000.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,150.00</i>	<i>650.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Warrents or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,122.27</b>	<b>—</b>	<b>46.75</b>	<b>30.19</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,122.27</i>	<i>—</i>	<i>46.75</i>	<i>30.19</i>
<b>Refunds</b>	<b>2.21</b>	<b>17.06</b>	<b>19.74</b>	<b>159.28</b>
<b>Agency, trust, and investment</b>	<b>2,765.43</b>	<b>1,788.36</b>	<b>3,062.29</b>	<b>1,900.14</b>
<i>Taxes and licenses for State</i>	<i>534.87</i>	<i>627.25</i>	<i>910.37</i>	<i>617.25</i>
<i>Taxes for county</i>	<i>953.59</i>	<i>951.61</i>	<i>1,716.46</i>	<i>1,147.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,168.37</i>	<i>125.50</i>	<i>326.86</i>	<i>30.77</i>
<i>All other</i>	<i>108.60</i>	<i>84.00</i>	<i>108.60</i>	<i>105.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$21,955.78	\$16,434.07	\$19,454.53	\$17,723.26
Permanent debt (except from sinking funds)	1,150.00	650.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,195.20	6,776.89	—	5,005.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	10,000.00	4,000.00	—
Transfers (except to sinking funds) and refunds	1,124.48	17.06	66.49	189.47
Agency, trust, and investment	2,765.43	1,788.36	3,062.29	1,900.14
<b>Total payments</b>	<b>\$37,190.89</b>	<b>\$35,666.38</b>	<b>\$26,583.31</b>	<b>\$24,818.07</b>
Balance on hand, including funds	1,968.34	1,170.93	4,790.49	12,724.64
<b>GRAND TOTAL</b>	<b>\$39,159.23</b>	<b>\$36,837.31</b>	<b>\$31,373.80</b>	<b>\$37,542.71</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
<b>REVENUE.</b>	<b>\$25,300.77</b>	<b>\$19,564.92</b>	<b>\$12,107.83</b>	<b>\$17,274.40</b>
<b>General</b>	<b>22,773.25</b>	<b>17,856.28</b>	<b>11,230.01</b>	<b>15,243.03</b>
<i>Taxes</i>	<i>13,179.35</i>	<i>15,261.08</i>	<i>5,656.32</i>	<i>8,797.72</i>
Property, poll, and income	13,155.51	13,628.73	5,513.67	8,729.10
Corporation, bank, etc.	23.84	1,632.35	142.65	68.62
<i>Licenses and permits</i>	<i>32.00</i>	<i>68.00</i>	<i>2.00</i>	<i>9.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,561.90</i>	<i>2,527.20</i>	<i>5,561.69</i>	<i>6,436.31</i>
For expenses	9,561.90	2,527.20	5,561.69	6,436.31
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>2,527.52</b>	<b>1,708.64</b>	<b>877.82</b>	<b>2,031.37</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>318.64</i>	<i>471.86</i>	<i>309.86</i>	<i>312.17</i>
<i>Departmental</i>	<i>2,068.80</i>	<i>853.60</i>	<i>406.50</i>	<i>1,436.57</i>
General government	12.00	—	17.00	57.00
Protection of persons and property	—	7.18	—	76.14
Health and sanitation	—	—	—	—
Highways	454.00	428.50	172.50	—
Charities	1,188.92	102.62	216.00	245.26
Soldiers' benefits	—	—	—	—
Schools	413.88	313.20	—	1,058.17
Libraries	—	2.00	1.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>29.87</i>	<i>62.41</i>
<i>Interest</i>	<i>140.08</i>	<i>383.28</i>	<i>131.59</i>	<i>220.22</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	39.50	103.94
All other	140.08	383.28	92.09	116.28
<b>NON-REVENUE.</b>	<b>\$14,113.74</b>	<b>\$5,423.01</b>	<b>\$7,987.65</b>	<b>\$16,031.11</b>
<b>Offsets to outlays</b>	<b>6,099.72</b>	<b>1,500.00</b>	<b>2,529.45</b>	<b>7,307.72</b>
<i>Departmental</i>	<i>6,099.72</i>	<i>1,500.00</i>	<i>2,529.45</i>	<i>7,307.72</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>7,000.00</b>	<b>—</b>	<b>4,041.00</b>	<b>7,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>1,041.00</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>71.00</b>	<b>14.66</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>71.00</i>	<i>14.66</i>
<b>Refunds</b>	<b>79.30</b>	<b>110.30</b>	<b>27.00</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>934.72</b>	<b>3,812.71</b>	<b>1,319.20</b>	<b>1,708.73</b>
<i>Taxes and licenses for State</i>	<i>354.12</i>	<i>1,267.87</i>	<i>440.80</i>	<i>540.87</i>
<i>Taxes for county</i>	<i>475.80</i>	<i>2,485.44</i>	<i>634.41</i>	<i>953.59</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>97.09</i>	<i>87.07</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>147.20</i>	<i>127.20</i>
<i>All other</i>	<i>104.80</i>	<i>59.40</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$31,400.49	\$21,064.92	\$14,637.28	\$24,582.12
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	—	4,041.00	7,000.00
Transfers and refunds	79.30	110.30	98.00	14.66
Agency, trust, and investment	934.72	3,812.71	1,319.20	1,708.73
<b>Total receipts</b>	<b>\$39,414.51</b>	<b>\$24,987.93</b>	<b>\$20,095.48</b>	<b>\$33,305.51</b>
Balance on hand, including funds	1,813.43	7,498.13	1,100.93	585.71
<b>GRAND TOTAL</b>	<b>\$41,227.94</b>	<b>\$32,486.06</b>	<b>\$21,196.41</b>	<b>\$33,891.22</b>

## Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
<b>Maintenance</b>	<b>\$19,174.94</b>	<b>\$14,849.14</b>	<b>\$12,252.16</b>	<b>\$15,895.67</b>
<i>Departmental</i>	<i>19,090.65</i>	<i>14,849.14</i>	<i>12,160.79</i>	<i>15,779.67</i>
General government	941.21	1,135.66	960.17	1,209.84
Protection of persons and property	155.18	39.91	13.00	504.37
Health and sanitation	537.01	157.50	327.40	242.20
Highways	8,247.17	5,878.87	3,566.09	6,200.54
Charities	1,543.05	1,061.79	419.00	1,004.44
Soldiers' benefits	35.00	—	—	80.00
Schools	7,372.68	6,439.53	6,661.86	5,916.80
Libraries	—	69.46	60.50	47.93
Recreation	.65	1.62	.65	98.51
Pensions	—	—	—	—
Unclassified	258.70	64.80	142.12	475.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>84.29</i>	<i>—</i>	<i>101.37</i>	<i>116.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>321.82</b>	<b>—</b>	<b>180.00</b>	<b>227.02</b>
<i>Loans, general purposes</i>	<i>321.82</i>	<i>—</i>	<i>180.00</i>	<i>227.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>8,005.80</b>	<b>1,983.39</b>	<b>2,268.87</b>	<b>8,408.01</b>
<i>Departmental</i>	<i>8,005.80</i>	<i>1,983.39</i>	<i>2,268.87</i>	<i>8,408.01</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,944.62	1,983.39	2,268.87	8,408.01
Charities	—	—	—	—
Schools	61.18	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>8,000.00</b>	<b>—</b>	<b>4,713.88</b>	<b>7,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>800.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>913.88</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>71.00</b>	<b>14.66</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>71.00</i>	<i>14.66</i>
<b>Refunds</b>	<b>79.30</b>	<b>110.30</b>	<b>27.00</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>934.72</b>	<b>3,812.71</b>	<b>1,287.70</b>	<b>1,798.01</b>
<i>Taxes and licenses for State</i>	<i>354.12</i>	<i>1,267.87</i>	<i>440.60</i>	<i>540.87</i>
<i>Taxes for county</i>	<i>475.80</i>	<i>2,485.44</i>	<i>634.41</i>	<i>953.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>65.59</i>	<i>176.35</i>
<i>All other</i>	<i>104.80</i>	<i>59.40</i>	<i>147.20</i>	<i>127.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$19,496.76	\$14,849.14	\$12,432.16	\$16,122.69
Permanent debt (except from sinking funds)	1,000.00	—	800.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,005.80	1,983.39	2,268.87	8,408.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	—	3,913.88	7,000.00
Transfers (except to sinking funds) and refunds	79.30	110.30	98.00	14.66
Agency, trust, and investment	934.72	3,812.71	1,287.70	1,798.01
<b>Total payments</b>	<b>\$36,516.58</b>	<b>\$20,755.54</b>	<b>\$20,800.61</b>	<b>\$33,343.37</b>
Balance on hand, including funds	4,711.36	11,730.52	396.80	547.85
<b>GRAND TOTAL</b>	<b>\$41,227.94</b>	<b>\$32,486.06</b>	<b>\$21,196.41</b>	<b>\$33,891.22</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
<b>REVENUE.</b>	<b>\$6,232.53</b>	<b>\$14,326.41</b>	<b>\$21,467.45</b>	<b>\$15,564.33</b>
<b>General</b>	<b>5,668.48</b>	<b>12,866.19</b>	<b>18,280.92</b>	<b>14,491.44</b>
Taxes . . . . .	2,896.99	6,358.42	11,608.93	8,929.74
Property, poll, and income	2,706.94	6,306.55	11,379.99	8,875.96
Corporation, bank, etc.	190.05	51.87	128.94	53.78
Licenses and permits	100.00	—	43.00	—
Fines and forfeits	—	28.00	—	20.00
Grants and gifts	2,671.49	6,479.77	6,728.99	5,641.70
For expenses	2,671.49	6,479.77	6,728.99	5,541.70
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>564.05</b>	<b>1,460.22</b>	<b>3,186.53</b>	<b>1,072.89</b>
Special assessments	—	—	11.63	—
To meet expenses	—	—	11.63	—
To meet outlays	—	—	—	—
Privileges	309.79	266.75	324.09	264.30
Departmental	251.20	267.06	2,501.77	751.04
General government	—	60.00	11.00	—
Protection of persons and property	.66	1.20	1.93	20.00
Health and sanitation	129.29	107.86	—	—
Highways	—	—	1,946.24	529.08
Charities	—	38.00	540.95	198.66
Soldiers' benefits	120.00	60.00	—	—
Schools	—	—	—	—
Libraries	1.25	—	1.65	—
Recreation	—	—	—	—
Unclassified	—	—	—	3.30
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	9.00	5.00	—
Interest	3.06	917.41	344.04	57.55
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	47.07	—
All other	3.06	117.41	296.97	57.55
<b>NON-REVENUE.</b>	<b>\$2,676.15</b>	<b>\$14,434.38</b>	<b>\$12,577.25</b>	<b>\$20,093.57</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>7,999.04</b>	<b>7,263.66</b>	<b>9,000.00</b>
Departmental	—	7,999.04	7,263.66	9,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,000.00</b>	<b>5,500.00</b>	<b>3,000.00</b>	<b>10,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,000.00	5,500.00	3,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	—	—
<b>Refunds</b>	<b>47.35</b>	<b>8.32</b>	<b>1,520.42</b>	<b>4.20</b>
<b>Agency, trust, and investment</b>	<b>628.80</b>	<b>927.02</b>	<b>793.17</b>	<b>1,089.37</b>
Taxes and licenses for State	207.00	438.60	351.00	622.87
Taxes for county	315.98	416.72	312.54	620.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	92.02	9.00	57.63	—
All other	13.80	64.80	72.00	45.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$6,232.53	\$22,325.45	\$28,731.11	\$24,564.33
Premiums	—	—	—	—
Municipal indebtedness	2,000.00	5,500.00	3,000.00	10,000.00
Transfers and refunds	47.35	8.32	1,520.42	4.20
Agency, trust, and investment	628.80	927.02	793.17	1,089.37
<b>Total receipts</b>	<b>\$8,908.68</b>	<b>\$28,760.79</b>	<b>\$34,044.70</b>	<b>\$35,657.90</b>
Balance on hand, including funds	467.21	2,401.34	4,296.69	2,708.53
<b>GRAND TOTAL</b>	<b>\$9,375.89</b>	<b>\$31,162.13</b>	<b>\$38,340.29</b>	<b>\$38,366.43</b>



## Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
<b>Maintenance</b> . . . . .	<b>\$5,051.35</b>	<b>\$12,800.88</b>	<b>\$18,884.42</b>	<b>\$12,946.73</b>
<i>Departmental</i> . . . . .	5,051.35	12,775.10	18,884.42	12,935.73
General government . . . . .	784.20	1,203.34	1,181.45	739.28
Protection of persons and property . . . . .	115.48	198.08	247.62	386.45
Health and sanitation . . . . .	66.00	189.57	139.68	239.86
Highways . . . . .	—	4,272.90	7,162.27	5,707.03
Charities . . . . .	891.90	655.82	1,635.97	252.00
Soldiers' benefits . . . . .	120.00	70.00	—	—
Schools . . . . .	2,960.78	5,507.86	7,381.88	4,923.00
Libraries . . . . .	50.00	33.97	167.78	75.00
Recreation . . . . .	.49	.57	.49	.65
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	62.50	642.99	967.28	612.46
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	22.48	—	11.00
<i>Administration of trust funds</i> . . . . .	—	3.30	—	—
<b>Interest</b> . . . . .	<b>276.16</b>	<b>188.88</b>	<b>75.84</b>	<b>257.54</b>
<i>Loans, general purposes</i> . . . . .	276.16	188.88	75.84	257.54
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>300.00</b>	<b>9,059.94</b>	<b>7,725.06</b>	<b>11,241.68</b>
<i>Departmental</i> . . . . .	300.00	9,059.94	7,725.06	11,241.68
General government . . . . .	50.00	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	9,009.94	7,725.06	11,241.68
Charities . . . . .	—	—	—	—
Schools . . . . .	—	50.00	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	250.00	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>2,350.00</b>	<b>5,900.00</b>	<b>3,000.00</b>	<b>11,420.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	350.00	400.00	—	1,420.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	2,000.00	5,500.00	3,000.00	10,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	—
<b>Refunds</b> . . . . .	<b>47.35</b>	<b>8.32</b>	<b>1,520.42</b>	<b>4.20</b>
<b>Agency, trust, and investment</b> . . . . .	<b>536.78</b>	<b>927.02</b>	<b>840.24</b>	<b>1,089.37</b>
<i>Taxes and licenses for State</i> . . . . .	207.00	436.50	551.00	522.87
<i>Taxes for county</i> . . . . .	315.98	416.72	512.54	520.90
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	—	9.00	104.70	—
<i>All other</i> . . . . .	13.80	64.80	72.00	45.60
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$5,327.51	\$12,989.76	\$18,960.26	\$13,204.27
Permanent debt (except from sinking funds) . . . . .	350.00	400.00	—	1,420.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	300.00	9,059.94	7,725.06	11,241.68
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,000.00	5,500.00	3,000.00	10,000.00
Transfers (except to sinking funds) and refunds . . . . .	47.35	8.32	1,520.42	4.20
Agency, trust, and investment . . . . .	536.78	927.02	840.24	1,089.37
<b>Total payments</b> . . . . .	<b>\$8,561.64</b>	<b>\$28,885.04</b>	<b>\$32,045.98</b>	<b>\$36,959.52</b>
Balance on hand, including funds . . . . .	814.25	2,277.09	6,294.31	1,406.91
<b>GRAND TOTAL</b> . . . . .	<b>\$9,375.89</b>	<b>\$31,162.13</b>	<b>\$38,340.29</b>	<b>\$38,366.43</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
<b>REVENUE.</b>	<b>\$10,559.03</b>	<b>\$11,630.27</b>	<b>\$4,812.93</b>	<b>\$8,561.38</b>
<b>General</b>	<b>10,325.75</b>	<b>11,139.32</b>	<b>4,506.57</b>	<b>7,744.33</b>
Taxes . . . . .	10,132.36	6,673.73	2,303.36	4,128.63
Property, poll, and income . . . . .	10,097.60	6,594.46	2,277.82	4,123.50
Corporation, bank, etc. . . . .	34.76	79.27	25.53	5.13
Licenses and permits . . . . .	4.00	6.00	166.00	1.00
Fines and forfeits . . . . .	—	6.00	—	—
Grants and gifts . . . . .	189.39	4,464.69	2,037.22	3,614.70
For expenses . . . . .	189.39	4,454.59	2,037.22	3,614.70
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>233.28</b>	<b>490.95</b>	<b>306.36</b>	<b>817.05</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	13.23	116.54	121.49	151.94
Departmental . . . . .	.10	279.34	156.79	659.30
General government . . . . .	—	38.50	—	—
Protection of persons and property . . . . .	.10	2.50	7.60	.60
Health and sanitation . . . . .	—	—	—	553.00
Highways . . . . .	—	—	—	—
Charities . . . . .	—	238.34	129.03	—
Soldiers' benefits . . . . .	—	—	—	—
Schools . . . . .	—	—	—	5.70
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	.16	—
Public service enterprises . . . . .	185.00	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	170.00	—	—	—
All other . . . . .	15.00	—	—	—
Cemeteries . . . . .	—	—	—	—
Interest . . . . .	34.95	95.07	48.08	105.81
On sinking funds . . . . .	—	—	—	56.95
On trust and investment funds . . . . .	—	—	—	48.86
All other . . . . .	34.95	95.07	48.08	—
<b>NON-REVENUE.</b>	<b>\$7,339.23</b>	<b>\$5,093.54</b>	<b>\$1,182.52</b>	<b>\$3,374.92</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>599.71</b>	<b>2,499.67</b>
Departmental . . . . .	—	—	599.71	2,499.67
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,000.00</b>	<b>4,000.00</b>	<b>12.80</b>	<b>—</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	3,000.00	4,000.00	—	—
Unpaid warrants or orders, current year . . . . .	—	—	12.80	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>25.00</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	—	—	25.00
<b>Refunds</b>	<b>41.47</b>	<b>10.63</b>	<b>.06</b>	<b>13.33</b>
<b>Agency, trust, and investment</b>	<b>4,297.76</b>	<b>1,082.91</b>	<b>569.95</b>	<b>836.92</b>
Taxes and licenses for State . . . . .	1,593.37	406.50	210.75	295.12
Taxes for county . . . . .	2,685.79	534.41	317.20	475.80
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	—	—	—	—
All other . . . . .	18.60	42.00	42.00	66.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$10,559.03	\$11,630.27	\$5,412.64	\$11,061.05
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	3,000.00	4,000.00	12.80	—
Transfers and refunds . . . . .	41.47	10.63	.06	38.33
Agency, trust, and investment . . . . .	4,297.76	1,082.91	569.95	836.92
<b>Total receipts</b>	<b>\$17,898.26</b>	<b>\$16,723.81</b>	<b>\$5,995.45</b>	<b>\$11,936.30</b>
Balance on hand, including funds . . . . .	2,652.63	1,627.85	606.06	9,395.80
<b>GRAND TOTAL</b>	<b>\$20,550.89</b>	<b>\$18,351.66</b>	<b>\$6,601.51</b>	<b>\$21,332.10</b>

Graded According to Population of 1930—Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
<b>Maintenance</b>	<b>\$9,743.16</b>	<b>\$10,437.72</b>	<b>\$5,104.80</b>	<b>\$9,877.97</b>
<i>Departmental</i>	<i>7,342.40</i>	<i>10,387.47</i>	<i>5,094.80</i>	<i>9,798.97</i>
General government	2,222.48	816.92	585.57	789.85
Protection of persons and property	325.00	57.65	27.50	75.37
Health and sanitation	60.00	38.75	45.50	41.00
Highways	1,075.00	4,971.06	1,459.22	5,430.28
Charities	—	715.08	646.14	—
Soldiers' benefits	—	—	—	—
Schools	3,474.88	3,453.84	2,262.54	3,308.14
Libraries	88.52	—	—	15.00
Recreation	1.87	.57	.33	.33
Pensions	—	—	—	—
Unclassified	94.65	333.60	68.00	139.00
<i>Public service enterprises</i>	<i>2,242.76</i>	<i>20.25</i>	—	—
Electric light	92.04	—	—	—
Water	2,025.72	—	—	—
All other	125.00	20.25	—	—
<i>Cemeteries</i>	<i>158.00</i>	<i>30.00</i>	<i>10.00</i>	<i>79.00</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>83.42</b>	<b>152.55</b>	—	—
<i>Loans, general purposes</i>	<i>83.42</i>	<i>152.55</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>1,824.71</b>	<b>999.31</b>	<b>799.62</b>	<b>3,346.58</b>
<i>Departmental</i>	<i>1,375.00</i>	<i>999.31</i>	<i>799.62</i>	<i>3,346.58</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,300.00	999.31	799.62	3,346.58
Charities	—	—	—	—
Schools	75.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>449.71</i>	—	—	—
Electric light	449.71	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,000.00</b>	<b>4,000.00</b>	—	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>4,000.00</i>	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	—	—	—	<b>25.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	<i>25.00</i>
<b>Refunds</b>	<b>41.47</b>	<b>10.63</b>	<b>.06</b>	<b>13.33</b>
<b>Agency, trust, and investment</b>	<b>4,297.76</b>	<b>1,082.91</b>	<b>569.95</b>	<b>893.87</b>
<i>Taxes and licenses for State</i>	<i>1,593.37</i>	<i>406.60</i>	<i>210.75</i>	<i>295.12</i>
<i>Taxes for county</i>	<i>2,685.79</i>	<i>634.41</i>	<i>317.20</i>	<i>476.80</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	<i>56.95</i>
<i>All other</i>	<i>18.60</i>	<i>42.00</i>	<i>42.00</i>	<i>66.00</i>
RECAPITULATION.				
Maintenance and interest	\$9,826.58	\$10,590.27	\$5,104.80	\$9,877.97
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,824.71	999.31	799.62	3,346.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	4,000.00	—	—
Transfers (except to sinking funds) and refunds	41.47	10.63	.06	38.33
Agency, trust, and investment	4,297.76	1,082.91	569.95	893.87
<b>Total payments</b>	<b>\$18,990.52</b>	<b>\$16,683.12</b>	<b>\$6,474.43</b>	<b>\$14,156.75</b>
<i>Balance on hand, including funds</i>	<i>1,560.37</i>	<i>1,668.54</i>	<i>127.08</i>	<i>7,175.35</i>
<b>GRAND TOTAL</b>	<b>\$20,550.89</b>	<b>\$18,351.66</b>	<b>\$6,601.51</b>	<b>\$21,332.10</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$8,924.66
General		8,804.63
<i>Taxes</i>		4,154.15
Property, poll, and income		4,152.41
Corporation, bank, etc.		1.74
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		16.50
<i>Grants and gifts</i>		4,633.98
For expenses		4,633.98
For outlays		—
All other		—
Commercial		120.03
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		18.52
<i>Departmental</i>		31.00
General government		20.00
Protection of persons and property		10.00
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		1.00
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		19.00
<i>Interest</i>		51.51
On sinking funds		—
On trust and investment funds		35.32
All other		16.19
NON-REVENUE.		\$878.04
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds, refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
All other		—
Refunds		52.63
Agency, trust, and investment		825.41
<i>Taxes and licenses for State</i>		97.37
<i>Taxes for county</i>		190.72
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		511.52
All other		25.80
RECAPITULATION.		
Revenue and offsets to outlays		\$8,924.66
Premiums		—
Municipal indebtedness		—
Transfers and refunds		52.63
Agency, trust, and investment		825.41
Total receipts		\$9,802.70
Balance on hand, including funds		2,190.13
GRAND TOTAL		\$11,992.83



### PAYMENTS.

Prescott  
POPULATION  
48

Maintenance	\$8,619.20
Departmental	8,565.20
General government	455.25
Protection of persons and property	12.50
Health and sanitation	3.00
Highways	5,106.48
Charities	932.06
Soldiers' benefits	-
Schools	1,983.09
Libraries	-
Recreation	.16
Pensions	-
Unclassified	72.66
Public service enterprises	-
Electric light	-
Water	-
All other	-
Cemeteries	54.00
Administration of trust funds	-
Interest	-
Loans, general purposes	-
Loans, public service enterprises	-
Loans, cemeteries	-
Outlays	-
Departmental	-
General government	-
Protection of persons and property	-
Health and sanitation	-
Highways	-
Charities	-
Schools	-
Libraries	-
Recreation	-
Unclassified	-
Public service enterprises	-
Electric light	-
Water	-
All other	-
Cemeteries	-
Municipal indebtedness	-
From sinking funds	-
From revenue and other sources	-
Bonds refunded, current year	-
Temporary loans (including revenue loans)	-
Warrants or orders, previous years	-
Transfers	-
To sinking funds from revenue	-
All other	-
Refunds	52.63
Agency, trust, and investment	860.73
Taxes and licenses for State	97.37
Taxes for county	190.72
Expenditures for grade crossings	-
Sinking and other permanent funds	546.84
All other	25.80

Maintenance and interest . . . . .	\$8,619.20
Permanent debt (except from sinking funds) . . . . .	—
Sinking fund requirements from revenue . . . . .	—
Outlays . . . . .	—
Permanent debt from sinking funds . . . . .	—
Bonds refunded, current year . . . . .	—
Temporary loans . . . . .	—
Transfers (except to sinking funds) and refunds . . . . .	52.63
Agency, trust, and investment . . . . .	860.73
<b>Total payments . . . . .</b>	<b>\$9,532.56</b>
<i>Balance on hand, including funds . . . . .</i>	<i>2,460.27</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$11,992.83</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$22,895,895.44
<b>General</b>		<b>18,539,607.27</b>
<i>Taxes</i>		<i>15,781,886.94</i>
Property, poll, and income		15,331,016.42
Corporation, bank, etc.		450,870.52
<i>Licenses and permits</i>		<i>174,399.45</i>
<i>Fines and forfeits</i>		<i>31,546.05</i>
<i>Grants and gifts</i>		<i>2,550,701.63</i>
For expenses		2,500,147.64
For outlays		50,553.99
All other		1,073.20
<b>Commercial</b>		<b>4,356,288.17</b>
<i>Special assessments</i>		<i>32,830.28</i>
To meet expenses		25,189.62
To meet outlays		7,639.66
<i>Privileges</i>		<i>641,831.91</i>
<i>Departmental</i>		<i>1,725,225.27</i>
General government		48,181.53
Protection of persons and property		16,847.75
Health and sanitation		33,377.05
Highways		367,920.47
Charities		914,379.37
Soldiers' benefits		40,079.58
Schools		269,606.70
Libraries		8,562.68
Recreation		7,951.29
Unclassified		18,318.85
<i>Public service enterprises</i>		<i>1,356,434.30</i>
Electric light		489,544.53
Water		837,609.75
All other		9,280.02
<i>Cemeteries</i>		<i>96,028.02</i>
<i>Interest</i>		<i>523,948.39</i>
On sinking funds		2,073.91
On trust and investment funds		191,455.92
All other		330,418.56
NON-REVENUE.		\$16,211,830.49
<b>Offsets to outlays</b>		<b>1,204,301.69</b>
<i>Departmental</i>		<i>1,192,337.61</i>
<i>Public service enterprises</i>		<i>11,964.18</i>
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>12,008,392.04</b>
<i>Loans, general purposes</i>		<i>515,377.90</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>11,436,745.47</i>
<i>Unpaid warrants or orders, current year</i>		<i>55,515.09</i>
<i>Premiums</i>		<i>753.58</i>
<b>Transfers</b>		<b>245,857.15</b>
<i>From sinking funds</i>		<i>74,528.12</i>
All other		171,329.03
<b>Refunds</b>		<b>82,304.99</b>
<b>Agency, trust, and investment</b>		<b>2,670,974.62</b>
<i>Taxes and licenses for State</i>		<i>910,004.22</i>
<i>Taxes for county</i>		<i>1,012,248.97</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>636,530.34</i>
All other		112,191.09
RECAPITULATION.		
Revenue and offsets to outlays		\$24,100,197.13
Premiums		753.58
Municipal indebtedness		12,007,638.46
Transfers and refunds		328,162.14
Agency, trust, and investment		2,670,974.62
<b>Total receipts</b>		<b>\$39,107,725.93</b>
Balance on hand, including funds		2,892,739.21
<b>GRAND TOTAL</b>		<b>\$42,000,465.14</b>

<sup>1</sup> Includes \$573.13 from administration of trust funds.

## Graded According to Population of 1930 — Concluded.

## AGGREGATE PAYMENTS (233 TOWNS).

POPULATION  
394,732

<b>Maintenance</b>	<b>\$19,455,132.83</b>
<i>Departmental</i>	18,439,770.39
General government	1,237,495.54
Protection of persons and property	1,398,174.05
Health and sanitation	723,434.48
Highways	3,902,372.02
Charities	3,036,027.77
Soldiers' benefits	309,306.63
Schools	7,104,707.60
Libraries	265,700.82
Recreation	114,974.77
Pensions	7,788.71
Unclassified	339,788.00
<i>Public service enterprises</i>	840,630.08
Electric light	396,449.41
Water	439,439.43
All other	4,741.24
<i>Cemeteries</i>	171,666.71
<i>Administration of trust funds</i>	3,166.70
<b>Interest</b>	<b>813,496.27</b>
<i>Loans, general purposes</i>	624,662.53
<i>Loans, public service enterprises</i>	188,933.74
<i>Loans, cemeteries</i>	—
<b>Outlays</b>	<b>2,605,856.46</b>
<i>Departmental</i>	2,325,771.53
General government	18,449.79
Protection of persons and property	99,854.13
Health and sanitation	140,003.20
Highways	1,820,313.80
Charities	6,169.95
Schools	176,451.93
Libraries	2,251.45
Recreation	47,392.38
Unclassified	14,884.90
<i>Public service enterprises</i>	266,333.30
Electric light	60,847.18
Water	205,486.12
All other	—
<i>Cemeteries</i>	13,751.63
<b>Municipal indebtedness</b>	<b>13,164,976.05</b>
<i>From sinking funds</i>	74,528.12
<i>From revenue and other sources</i>	<sup>1</sup> 1,431,222.75
<i>Bonds refunded, current year</i>	—
<i>Temporary loans (including revenue loans)</i>	11,606,592.66
<i>Warrants or orders, previous years</i>	62,632.52
<b>Transfers</b>	<b>245,857.15</b>
<i>To sinking funds from revenue</i>	—
<i>All other</i>	245,857.15
<b>Refunds</b>	<b>82,304.99</b>
<b>Agency, trust, and investment</b>	<b>2,587,926.87</b>
<i>Taxes and licenses for State</i>	910,004.22
<i>Taxes for county</i>	1,015,086.34
<i>Expenditures for grade crossings</i>	—
<i>Sinking and other permanent funds</i>	548,476.58
<i>All other</i>	114,359.73

## RECAPITULATION.

Maintenance and interest	\$20,268,629.15
Permanent debt (except from sinking funds)	<sup>1</sup> 1,431,222.75
Sinking fund requirements from revenue	—
Outlays	2,605,856.46
Permanent debt from sinking funds	74,528.12
Bonds refunded, current year	—
Temporary loans	11,659,225.18
Transfers (except to sinking funds) and refunds	328,162.14
Agency, trust, and investment	2,587,926.87
<b>Total payments</b>	<b>\$38,955,550.67</b>
<i>Balance on hand, including funds</i>	3,044,914.47
<b>GRAND TOTAL</b>	<b>\$42,000,465.14</b>

<sup>1</sup> Includes \$23,500 paid from gifts for outlays; \$9,125 paid from offsets to outlays; \$7,000 paid from sea wall assessment reserve.





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**DIVISION B**

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**INDEBTEDNESS**

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1933.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Monson . . .	\$95,000.00	\$66,000.00	—	\$4,000.00	\$25,000.00	—
Falmouth . . .	483,000.00	302,500.00	—	117,500.00	63,000.00	—
Seekonk . . .	101,500.00	86,500.00	—	—	15,000.00	—
Blackstone . . .	53,200.00	34,000.00	—	—	19,200.00	—
Leicester . . .	109,000.00	48,000.00	—	—	61,000.00	—
Longmeadow . . .	401,500.00	314,000.00	—	2,500.00	85,000.00	—
Westport . . .	131,220.00	31,220.00	—	—	100,000.00	—
Dudley . . .	71,000.00	19,000.00	—	22,000.00	30,000.00	—
Dalton . . .	118,500.00	93,500.00	—	—	25,000.00	—
Templeton . . .	104,000.00	59,000.00	—	—	45,000.00	—
Acushnet . . .	55,035.21	31,798.00	\$18,528.66	—	—	\$4,708.55
Medfield . . .	279,000.00	51,000.00	—	188,000.00	40,000.00	—
Lee . . .	96,000.00	6,000.00	—	—	90,000.00	—
Wilmington . . .	434,250.00	1,750.00	15,000.00	312,500.00	105,000.00	—
Oxford . . .	135,500.00	64,000.00	—	—	71,500.00	—
Swansea . . .	78,300.00	77,500.00	—	—	800.00	—
Williamstown . . .	63,914.97	61,000.00	—	—	—	2,914.97
Holden . . .	141,850.00	85,000.00	—	46,850.00	10,000.00	—
Provincetown . . .	130,000.00	74,000.00	—	22,000.00	34,000.00	—
Warren . . .	100,500.00	65,500.00	—	—	35,000.00	—
Nantucket . . .	325,000.00	281,000.00	—	44,000.00	—	—
Rockport . . .	245,000.00	135,000.00	—	45,000.00	65,000.00	—
Westford . . .	99,400.00	69,400.00	—	—	30,000.00	—
East Bridgewater . . .	102,907.82	15,000.00	—	36,500.00	50,000.00	1,407.82
Wrentham . . .	44,000.00	20,000.00	—	24,000.00	—	—
Barre . . .	—	—	—	—	—	—
Holbrook . . .	111,500.00	71,500.00	—	—	40,000.00	—
Sharon . . .	249,000.00	145,000.00	—	3,000.00	101,000.00	—
Weston . . .	421,000.00	194,000.00	—	227,000.00	—	—
East Longmeadow . . .	78,500.00	26,500.00	—	17,500.00	34,500.00	—
West Bridgewater . . .	56,460.00	—	—	31,460.00	25,000.00	—
Bellingham . . .	66,200.00	34,500.00	—	—	31,700.00	—
Medway . . .	136,750.00	52,750.00	—	40,000.00	44,000.00	—
Dighton . . .	—	—	—	—	—	—
Belchertown . . .	28,000.00	23,000.00	—	—	5,000.00	—
Scituate . . .	954,550.00	69,550.00	—	735,000.00	150,000.00	—
Cohasset . . .	105,000.00	105,000.00	—	—	—	—
Ayer . . .	119,000.00	81,500.00	—	12,500.00	25,000.00	—
North Brookfield . . .	20,000.00	—	—	—	20,000.00	—
Hopedale . . .	86,000.00	86,000.00	—	—	—	—
Wayland . . .	117,000.00	6,000.00	—	47,000.00	<sup>1</sup> 64,000.00	—
Pepperell . . .	17,000.00	—	—	17,000.00	—	—
Lancaster . . .	—	—	—	—	—	—
Bourne . . .	30,000.00	30,000.00	—	—	—	—
Deerfield . . .	113,400.00	93,400.00	—	—	20,000.00	—
Holliston . . .	65,200.00	50,200.00	—	—	15,000.00	—
Hanover . . .	481,500.00	70,000.00	—	314,000.00	97,500.00	—
Lenox . . .	50,000.00	10,000.00	20,000.00	—	20,000.00	—
Norton . . .	134,650.00	17,650.00	—	89,000.00	28,000.00	—
Wilbraham . . .	93,000.00	21,000.00	—	72,000.00	—	—
Hadley . . .	20,000.00	20,000.00	—	—	—	—
Kingston . . .	35,400.00	12,000.00	—	13,400.00	10,000.00	—
Manchester . . .	189,500.00	149,000.00	—	5,500.00	35,000.00	—
Rehoboth . . .	41,000.00	26,000.00	—	—	15,000.00	—
Bedford . . .	122,200.00	74,000.00	—	28,200.00	20,000.00	—
Hopkinton . . .	136,102.87	47,000.00	7,500.00	46,000.00	35,000.00	602.87
Acton . . .	80,500.00	35,500.00	—	—	45,000.00	—
Hatfield . . .	55,000.00	45,000.00	—	—	10,000.00	—
Hardwick . . .	20,000.00	20,000.00	—	—	—	—
Rutland . . .	18,500.00	5,500.00	—	13,000.00	—	—
Groton . . .	68,500.18	52,000.00	—	—	16,500.18	—
Shirley . . .	19,500.00	19,500.00	—	—	—	—
Avon . . .	37,680.20	3,500.00	19,180.20	—	15,000.00	—
Ashland . . .	127,000.00	82,000.00	—	15,000.00	30,000.00	—

<sup>1</sup> Includes \$3,000 anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1933 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Merrimac . . . .	\$49,000.00	\$18,000.00	—	\$6,000.00	\$25,000.00	—
Groveland . . . .	32,500.00	1,000.00	—	22,500.00	9,000.00	—
Harwich . . . . .	—	—	—	—	—	—
Douglas . . . . .	11,000.00	9,000.00	—	2,000.00	—	—
Salisbury . . . . .	64,000.00	14,000.00	—	—	50,000.00	—
Hanson . . . . .	165,000.00	24,000.00	—	77,000.00	64,000.00	—
Southborough . . . .	343,600.00	37,600.00	—	306,000.00	—	—
Charlton . . . . .	66,630.00	35,400.00	\$1,230.00	—	30,000.00	—
Sutton . . . . .	25,000.00	—	—	—	25,000.00	—
Raynham . . . . .	43,000.00	43,000.00	—	—	—	—
West Boylston . . . .	2,000.00	2,000.00	—	—	—	—
Millville . . . . .	80,000.00	20,000.00	—	—	60,000.00	—
Westwood . . . . .	—	—	—	—	—	—
Ashburnham . . . . .	6,000.00	—	—	—	6,000.00	—
Hull . . . . .	299,000.00	159,000.00	—	—	140,000.00	—
Hamilton . . . . .	110,000.00	110,000.00	—	—	—	—
Upton . . . . .	—	—	—	—	—	—
Northborough . . . .	38,600.00	26,600.00	—	12,000.00	—	—
North Reading . . . .	68,068.30	30,500.00	—	—	25,000.00	\$12,568.30
Chatham . . . . .	55,000.00	55,000.00	—	—	—	—
Westminster . . . . .	16,200.00	1,200.00	—	—	15,000.00	—
Lunenburg . . . . .	700.00	700.00	—	—	—	—
Williamsburg . . . . .	12,000.00	2,000.00	—	—	10,000.00	—
Northfield . . . . .	12,000.00	12,000.00	—	—	—	—
Georgetown . . . . .	—	—	—	—	—	—
Dennis . . . . .	78,000.00	58,000.00	—	—	20,000.00	—
Yarmouth . . . . .	222,000.00	151,000.00	—	71,000.00	—	—
Sturbridge . . . . .	66,500.00	1,500.00	—	—	165,000.00	—
Stockbridge . . . . .	92,500.00	67,500.00	—	—	25,000.00	—
Townsend . . . . .	39,031.28	8,000.00	—	—	30,000.00	1,031.28
Millis . . . . .	108,540.00	99,000.00	—	9,540.00	—	—
Burlington . . . . .	69,500.00	24,500.00	15,000.00	—	30,000.00	—
Middleton . . . . .	31,000.00	6,000.00	—	—	25,000.00	—
Cheshire . . . . .	45,000.00	25,000.00	—	—	20,000.00	—
Duxbury . . . . .	77,109.95	68,000.00	—	—	—	9,109.95
Freetown . . . . .	46,000.00	—	—	—	46,000.00	—
Nahant . . . . .	176,700.00	67,000.00	—	59,700.00	50,000.00	—
Sheffield . . . . .	—	—	—	—	—	—
Marion . . . . .	25,000.00	7,000.00	—	18,000.00	—	—
Marshfield . . . . .	692,000.00	104,000.00	—	538,000.00	50,000.00	—
Lynnfield . . . . .	41,000.00	11,000.00	—	—	30,000.00	—
Plainville . . . . .	19,263.10	8,000.00	—	8,800.00	—	2,463.10
Lakeville . . . . .	—	—	—	—	—	—
West Newbury . . . .	15,000.00	—	—	—	15,000.00	—
Shelburne . . . . .	12,000.00	12,000.00	—	—	—	—
Tisbury . . . . .	152,410.00	99,410.00	—	33,000.00	20,000.00	—
Newbury . . . . .	28,569.52	10,849.94	—	—	15,000.00	2,719.58
Norwell . . . . .	56,500.00	19,000.00	—	—	37,500.00	—
Sterling . . . . .	10,000.00	—	—	—	10,000.00	—
Mattapoisett . . . . .	47,500.00	2,000.00	—	45,500.00	—	—
Buckland . . . . .	4,000.00	4,000.00	—	—	—	—
Lincoln . . . . .	20,000.00	—	—	—	20,000.00	—
Pembroke . . . . .	200,000.00	—	—	200,000.00	—	—
Essex . . . . .	22,500.00	22,500.00	—	—	—	—
Chester . . . . .	94,943.37	18,700.00	—	53,500.00	20,000.00	2,743.37
Southwick . . . . .	136,400.00	50,000.00	—	86,400.00	—	—
Littleton . . . . .	37,800.00	19,800.00	—	18,000.00	—	—
Sandwich . . . . .	72,000.00	42,000.00	—	—	30,000.00	—
Norfolk . . . . .	28,500.00	1,000.00	—	—	27,500.00	—
Colrain . . . . .	—	—	—	—	—	—
Carver . . . . .	8,000.00	8,000.00	—	—	—	—
Tyngsborough . . . .	32,675.00	7,675.00	—	—	25,000.00	—
Rowley . . . . .	18,150.00	10,350.00	—	2,800.00	5,000.00	—
Brookfield . . . . .	38,000.00	14,000.00	—	24,000.00	—	—

<sup>1</sup> Includes \$60,000 anticipation serial water loan.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1933 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Oak Bluffs . . . .	\$105,700.00	\$95,700.00	—	—	\$10,000.00	—
Clarksburg . . . .	7,500.00	7,500.00	—	—	—	—
Edgartown . . . .	43,625.00	43,625.00	—	—	—	—
Erving . . . . .	—	—	—	—	—	—
West Brookfield . .	16,500.00	4,500.00	—	\$12,000.00	—	—
Huntington . . . .	38,700.00	22,700.00	—	—	16,000.00	—
Russell . . . . .	168,100.00	59,900.00	—	48,200.00	60,000.00	—
Dover . . . . .	70,000.00	60,000.00	—	—	10,000.00	—
Sudbury . . . . .	74,000.00	74,000.00	—	—	—	—
Orleans . . . . .	5,000.00	—	—	—	5,000.00	—
Lanesborough . . .	8,472.82	2,290.00	—	—	6,000.00	\$182.82
Sunderland . . . .	26,000.00	26,000.00	—	—	—	—
Hinsdale . . . . .	3,997.90	3,997.90	—	—	—	—
Stow . . . . .	18,100.00	3,100.00	—	—	15,000.00	—
Rochester . . . . .	—	—	—	—	—	—
Whately . . . . .	3,200.00	3,200.00	—	—	—	—
West Stockbridge .	27,000.00	12,000.00	—	—	15,000.00	—
Berkley . . . . .	18,155.49	9,500.00	—	—	8,600.00	55.49
Wenham . . . . .	18,000.00	18,000.00	—	—	—	—
Mendon . . . . .	—	—	—	—	—	—
Boylston . . . . .	30,400.00	<sup>1</sup> 10,400.00	—	—	20,000.00	—
Berlin . . . . .	15,000.00	—	—	—	<sup>2</sup> 15,000.00	—
Hubbardston . . . .	10,000.00	—	—	—	10,000.00	—
Harvard . . . . .	—	—	—	—	—	—
Topsfield . . . . .	80,000.00	80,000.00	—	—	—	—
Gill . . . . .	7,100.00	7,100.00	—	—	—	—
Ashby . . . . .	10,500.00	10,500.00	—	—	—	—
Sherborn . . . . .	—	—	—	—	—	—
Southampton . . .	58,000.00	—	—	58,000.00	—	—
East Brookfield . .	2,600.00	600.00	—	2,000.00	—	—
Conway . . . . .	2,030.69	2,000.00	—	—	—	30.69
Bernardston . . . .	5,000.00	—	—	—	5,000.00	—
Granby . . . . .	6,159.14	—	—	—	6,159.14	—
Brimfield . . . . .	10,000.00	—	—	—	10,000.00	—
New Marlborough . .	45,000.00	30,500.00	—	—	14,500.00	—
Ashfield . . . . .	—	—	—	—	—	—
Wellfleet . . . . .	21,772.22	3,000.00	—	—	12,922.73	5,849.49
Charlemont . . . .	—	—	—	—	—	—
Brewster . . . . .	9,735.55	6,000.00	—	—	—	3,735.55
Bolton . . . . .	—	—	—	—	—	—
Royalston . . . . .	12,000.00	—	—	—	12,000.00	—
Halifax . . . . .	19,000.00	6,000.00	—	—	13,000.00	—
Princeton . . . . .	11,000.00	1,500.00	—	1,000.00	8,500.00	—
Hampden . . . . .	5,200.00	5,200.00	—	—	—	—
Leverett . . . . .	—	—	—	—	—	—
Granville . . . . .	20,000.00	20,000.00	—	—	—	—
Becket . . . . .	11,000.00	—	—	—	11,000.00	—
Paxton . . . . .	16,455.76	12,000.00	—	—	—	4,455.76
Petersham . . . . .	3,000.00	—	—	—	3,000.00	—
Boxford . . . . .	5,000.00	5,000.00	—	—	—	—
Richmond . . . . .	400.00	400.00	—	—	—	—
Carlisle . . . . .	5,000.00	—	—	—	5,000.00	—
Blandford . . . . .	36,200.00	3,500.00	—	32,700.00	—	—
Eastham . . . . .	—	—	—	—	—	—
Cummington . . . .	5,900.00	1,300.00	—	—	4,600.00	—
Egremont . . . . .	—	—	—	—	—	—
Truro . . . . .	6,000.00	1,000.00	—	—	5,000.00	—
Plympton . . . . .	11,000.00	3,000.00	—	—	8,000.00	—
Dana . . . . .	—	—	—	—	—	—
Oakham . . . . .	—	—	—	—	—	—
Enfield . . . . .	—	—	—	—	—	—
Worthington . . . .	—	—	—	—	—	—
Felham . . . . .	300.00	300.00	—	—	—	—
Chesterfield . . . .	—	—	—	—	—	—

<sup>1</sup> Includes \$500 trust funds used.<sup>2</sup> Includes \$10,000 anticipation of highway reimbursement from State and county.



TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1933 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
New Salem . . .	—	—	—	—	—	—
Sandisfield . . .	\$3,000.00	\$2,000.00	—	—	\$1,000.00	—
New Braintree . . .	—	—	—	—	—	—
Windsor . . .	—	—	—	—	—	—
Dunstable . . .	11,000.00	1,000.00	—	\$3,500.00	6,500.00	—
Westhampton . . .	—	—	—	—	—	—
Otis . . .	3,150.00	1,150.00	—	—	2,000.00	—
Warwick . . .	6,000.00	6,000.00	—	—	—	—
Hancock . . .	—	—	—	—	—	—
Mashpee . . .	16,384.10	1,000.00	\$2,084.10	—	13,300.00	—
Wales . . .	3,000.00	—	—	—	3,000.00	—
Phillipston . . .	11,500.00	2,500.00	—	—	9,000.00	—
Wendell . . .	—	—	—	—	—	—
Heath . . .	5,400.00	1,400.00	—	—	4,000.00	—
Monterey . . .	—	—	—	—	—	—
Hawley . . .	—	—	—	—	—	—
Boxborough . . .	—	—	—	—	—	—
Florida . . .	—	—	—	—	—	—
Savoy . . .	—	—	—	—	—	—
Plainfield . . .	900.00	900.00	—	—	—	—
Rowe . . .	—	—	—	—	—	—
West Tisbury . . .	—	—	—	—	—	—
Leyden . . .	5,250.00	5,250.00	—	—	—	—
Chilmark . . .	—	—	—	—	—	—
Goshen . . .	1,800.00	1,800.00	—	—	—	—
Tyringham . . .	5,000.00	—	—	—	5,000.00	—
Greenwich . . .	—	—	—	—	—	—
Shutesbury . . .	—	—	—	—	—	—
Washington . . .	2,000.00	2,000.00	—	—	—	—
Monroe . . .	—	—	—	—	—	—
Alford . . .	1,841.00	800.00	—	—	—	\$1,041.00
Middlefield . . .	—	—	—	—	—	—
Gay Head . . .	3,850.00	3,850.00	—	—	—	—
Montgomery . . .	—	—	—	—	—	—
Holland . . .	—	—	—	—	—	—
Tolland . . .	1,400.00	1,400.00	—	—	—	—
Gosnold . . .	—	—	—	—	—	—
Peru . . .	—	—	—	—	—	—
New Ashford . . .	12.80	—	—	—	—	12.80
Mount Washington . . .	—	—	—	—	—	—
Prescott . . .	—	—	—	—	—	—
233 Towns . . .	\$14,080,854.24	\$6,204,365.84	\$98,522.96	\$4,342,550.00	\$3,379,782.05	\$55,633.39

TABLE III. — *Relation of Indebtedness to Valuation — 1933.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1933, together with the supplemental assessment of December, 1933.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Wayland and Berlin (see footnotes on Table II), tax title loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 70 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1933 including Motor Vehicles	Net Funded or Fixed Debt
1 Southborough . . . . .	2,166	10.6	\$3,242,424	\$343,600.00
2 Hanover . . . . .	2,808	10.1	3,800,122	384,000.00
3 Medfield . . . . .	4,066	8.4	2,852,873	239,000.00
4 Marshfield . . . . .	1,625	8.2	7,783,172	642,000.00
5 Pembroke . . . . .	1,492	6.9	2,914,675	200,000.00
6 Wilmington . . . . .	4,013	6.9	4,579,964	314,250.00
7 Southwick . . . . .	1,461	6.8	2,005,902	136,400.00
8 Scituate . . . . .	3,118	6.0	13,326,466	804,550.00
9 Southampton . . . . .	931	5.9	976,402	58,000.00
10 Chester . . . . .	1,464	5.4	1,334,205	72,200.00
11 Sturbridge . . . . .	1,772	4.9	1,252,466	61,500.00
12 Yarmouth . . . . .	1,794	4.5	4,929,523	222,000.00
13 Norton . . . . .	2,737	4.4	2,420,633	106,650.00
14 Blandford . . . . .	545	4.4	824,604	36,200.00
15 Weston . . . . .	3,332	4.1	10,184,215	421,000.00
16 Holden . . . . .	3,871	3.9	3,367,172	131,850.00
17 Hanson . . . . .	2,184	3.6	2,795,633	101,000.00
18 Millis . . . . .	1,738	3.5	3,082,872	108,540.00
19 Ashland . . . . .	2,397	3.5	2,763,887	97,000.00
20 Bedford . . . . .	2,603	3.3	3,119,834	102,200.00
21 Hopkinton . . . . .	2,563	3.2	2,924,115	93,000.00
22 Rockport . . . . .	3,630	3.0	5,943,839	180,000.00
23 Sudbury . . . . .	1,182	3.0	2,487,014	74,000.00
24 Wilbraham . . . . .	2,719	2.9	3,173,865	93,000.00
25 Warren . . . . .	3,765	2.9	2,296,195	65,500.00
26 Brookfield . . . . .	1,352	2.8	1,337,433	38,000.00
27 Medway . . . . .	3,153	2.8	3,309,671	92,750.00
28 Russell . . . . .	1,237	2.7	4,023,199	108,100.00
29 Longmeadow . . . . .	4,437	2.7	11,841,851	316,500.00
30 Nantucket . . . . .	3,678	2.6	12,321,486	325,000.00
31 Topsfield . . . . .	986	2.6	3,125,139	80,000.00
32 Ayer . . . . .	3,060	2.5	3,772,076	94,000.00
33 Gay Head . . . . .	161	2.5	156,334	3,850.00
34 Sunderland . . . . .	1,159	2.4	1,080,370	26,000.00
35 Sharon . . . . .	3,351	2.3	6,348,587	148,000.00
36 Raynham . . . . .	2,136	2.3	1,898,436	43,000.00
37 Tisbury . . . . .	1,541	2.3	5,862,196	132,410.00
38 Provincetown . . . . .	3,808	2.2	4,290,346	96,000.00
39 Monson . . . . .	4,918	2.2	3,152,197	70,000.00
40 New Marlborough . . . . .	864	2.2	1,397,692	30,500.00
41 Holbrook . . . . .	3,353	2.2	3,288,097	71,500.00
42 Deerfield . . . . .	2,882	2.1	4,416,348	93,400.00
43 Oak Bluffs . . . . .	1,333	2.1	4,570,222	95,700.00
44 Huntington . . . . .	1,242	2.1	1,085,221	22,700.00
45 Oxford . . . . .	3,943	2.1	3,114,010	64,000.00
46 Nahant . . . . .	1,654	2.0	6,195,704	126,700.00
47 Hopedale . . . . .	2,973	2.0	4,245,250	86,000.00
48 Cheshire . . . . .	1,697	2.0	1,238,585	25,000.00
49 Charlton . . . . .	2,154	2.0	1,757,277	35,400.00
50 Templeton . . . . .	4,159	2.0	3,002,210	59,000.00
51 Falmouth . . . . .	4,821	1.9	22,128,441	420,000.00
52 Northborough . . . . .	1,946	1.8	2,123,449	38,600.00
53 Hamilton . . . . .	2,044	1.8	6,080,114	110,000.00
54 Leyden . . . . .	261	1.8	292,489	5,250.00
55 Westford . . . . .	3,600	1.7	4,090,630	69,400.00
56 Seekonk . . . . .	4,762	1.7	5,174,325	86,500.00
57 Swansea . . . . .	3,941	1.7	4,686,834	77,500.00
58 Hatfield . . . . .	2,476	1.6	2,744,679	45,000.00
59 Millville . . . . .	2,111	1.6	1,223,849	20,000.00
60 Dennis . . . . .	1,829	1.6	3,601,144	58,000.00
61 Dalton . . . . .	4,220	1.6	5,919,461	93,500.00
62 Dover . . . . .	1,195	1.6	3,859,589	60,000.00
63 Sandwich . . . . .	1,437	1.5	2,732,443	42,000.00
64 Warwick . . . . .	367	1.5	408,865	6,000.00
65 Belchertown . . . . .	3,139	1.4	1,601,225	23,000.00
66 Blackstone . . . . .	4,674	1.4	2,412,893	34,000.00
67 Leicester . . . . .	4,445	1.4	3,439,671	48,000.00
68 Groveland . . . . .	2,336	1.4	1,692,811	23,500.00
69 Bellingham . . . . .	3,189	1.4	2,485,591	34,500.00
70 Holliston . . . . .	2,864	1.4	3,671,191	50,200.00
71 Rutland . . . . .	2,442	1.3	1,377,222	18,500.00
72 Mattapoisett . . . . .	1,501	1.3	3,538,631	47,500.00
73 Groton . . . . .	2,434	1.3	3,955,895	52,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1933 — Continued.*

Towns. (Population under 5,000)		Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1933 including Motor Vehicles	Net Funded or Fixed Debt
74	Littleton . . . . .	1,447	1.3	\$2,879,446	\$37,800.00
75	Essex . . . . .	1,465	1.3	1,746,264	22,500.00
76	Manchester . . . . .	2,636	1.2	12,408,747	154,500.00
77	Dudley . . . . .	4,265	1.2	3,311,875	41,000.00
78	Merrimac . . . . .	2,392	1.2	1,941,407	24,000.00
79	Stockbridge . . . . .	1,762	1.2	5,474,868	67,500.00
80	Hardwick . . . . .	2,460	1.2	1,632,423	20,000.00
81	Paxton . . . . .	672	1.2	981,536	12,000.00
82	North Reading . . . . .	1,945	1.2	2,576,745	30,500.00
83	West Brookfield . . . . .	1,255	1.2	1,419,814	16,500.00
84	Wrentham . . . . .	3,584	1.2	3,794,209	44,000.00
85	East Longmeadow . . . . .	3,327	1.1	3,994,162	44,000.00
86	Granville . . . . .	674	1.1	1,815,805	20,000.00
87	Edgartown . . . . .	1,276	1.1	4,001,394	43,625.00
88	East Bridgewater . . . . .	3,591	1.1	4,806,649	51,500.00
89	Boylston . . . . .	1,097	1.1	975,096	10,400.00
90	Berkley . . . . .	1,120	1.1	891,278	9,500.00
91	Plainville . . . . .	1,583	1.1	1,594,631	16,800.00
92	Rehoboth . . . . .	2,610	1.1	2,470,486	26,000.00
93	Ashby . . . . .	982	1.0	1,026,930	10,500.00
94	Clarksburg . . . . .	1,296	1.0	734,905	7,500.00
95	West Stockbridge . . . . .	1,124	1.0	1,233,029	12,000.00
96	West Bridgewater . . . . .	3,206	1.0	3,253,108	31,460.00
97	Cohasset . . . . .	3,083	1.0	10,899,761	105,000.00
98	Burlington . . . . .	1,722	1.0	2,538,947	24,500.00
99	Chatham . . . . .	1,931	0.9	5,891,337	55,000.00
100	Shirley . . . . .	2,427	0.9	2,096,146	19,500.00
101	Duxbury . . . . .	1,696	0.9	7,332,394	68,000.00
102	Washington . . . . .	222	0.9	216,793	2,000.00
103	Dunstable . . . . .	384	0.9	495,758	4,500.00
104	Rowley . . . . .	1,356	0.9	1,455,878	13,150.00
105	Acton . . . . .	2,482	0.9	3,977,629	35,500.00
106	Wayland . . . . .	2,937	0.9	5,947,408	53,000.00
107	Norwell . . . . .	1,519	0.9	2,158,993	19,000.00
108	Hull . . . . .	2,047	0.9	18,561,489	159,000.00
109	Acushnet . . . . .	4,092	0.9	3,668,933	31,798.00
110	Williamstown . . . . .	3,900	0.8	7,225,563	61,000.00
111	Gill . . . . .	983	0.8	886,312	7,100.00
112	Hampden . . . . .	684	0.7	694,551	5,200.00
113	Phillipston . . . . .	357	0.7	380,159	2,500.00
114	Hadley . . . . .	2,682	0.7	3,071,133	20,000.00
115	Northfield . . . . .	1,888	0.6	2,035,921	12,000.00
116	Douglas . . . . .	2,195	0.6	1,881,549	11,000.00
117	Tyngsborough . . . . .	1,358	0.6	1,323,060	7,675.00
118	Kingston . . . . .	2,672	0.6	4,522,427	25,400.00
119	Pepperell . . . . .	2,922	0.5	3,115,356	17,000.00
120	Westport . . . . .	4,408	0.5	6,018,329	31,220.00
121	Goshen . . . . .	248	0.5	367,694	1,800.00
122	Newbury . . . . .	1,530	0.5	2,264,556	10,849.94
123	Marion . . . . .	1,638	0.5	5,402,426	25,000.00
124	Salisbury . . . . .	2,194	0.5	3,065,563	14,000.00
125	Wenham . . . . .	1,119	0.5	3,955,976	18,000.00
126	Shelburne . . . . .	1,544	0.4	2,780,098	12,000.00
127	Boxford . . . . .	652	0.4	1,203,994	5,000.00
128	Plympton . . . . .	511	0.4	733,401	3,000.00
129	Halifax . . . . .	728	0.4	1,478,049	6,000.00
130	Hinsdale . . . . .	1,144	0.4	1,030,539	3,997.90
131	Tolland . . . . .	134	0.4	384,987	1,400.00
132	Heath . . . . .	331	0.4	391,820	1,400.00
133	Townsend . . . . .	1,752	0.3	2,482,078	8,000.00
134	Bourne . . . . .	2,895	0.3	9,816,780	30,000.00
135	Sandisfield . . . . .	412	0.3	681,338	2,000.00
136	Middleton . . . . .	1,712	0.3	2,053,852	6,000.00
137	Lynnfield . . . . .	1,594	0.3	3,778,149	11,000.00
138	Alford . . . . .	200	0.3	280,025	800.00
139	Whately . . . . .	1,136	0.3	1,147,318	3,200.00
140	Carver . . . . .	1,381	0.3	3,030,698	8,000.00
141	Brewster . . . . .	769	0.3	2,273,353	6,000.00
142	Plainfield . . . . .	306	0.3	352,230	900.00
143	Cummington . . . . .	531	0.3	516,209	1,300.00
144	East Brookfield . . . . .	926	0.2	1,179,846	2,600.00
145	Conway . . . . .	900	0.2	935,426	2,000.00
146	Stow . . . . .	1,142	0.2	1,484,654	3,100.00
147	Otis . . . . .	367	0.2	596,691	1,150.00
148	Lanesborough . . . . .	1,170	0.2	1,214,436	2,290.00
149	Princeton . . . . .	717	0.2	1,329,648	2,500.00
150	Avon . . . . .	2,414	0.2	1,937,158	3,500.00
151	Lenox . . . . .	2,742	0.2	6,388,192	10,000.00
152	Buckland . . . . .	1,497	0.1	2,683,560	4,000.00
153	Williamsburg . . . . .	1,891	0.1	1,354,105	2,000.00
154	Wellfleet . . . . .	823	0.1	2,073,689	3,000.00
155	Lee . . . . .	4,061	0.1	4,859,592	6,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1933* — Concluded.

Towns. (Population under 5,000)	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1933 including Motor Vehicles	Net Funded or Fixed Debt
156 Mashpee . . . .	361	0.1	\$908,464	\$1,000.00
157 West Boylston . . . .	2,114	0.1	2,332,975	2,000.00
158 Westminster . . . .	1,925	0.1	1,748,924	1,200.00
159 Truro . . . .	513	0.1	1,618,755	1,000.00
160 Norfolk . . . .	1,429	0.1	1,651,092	1,000.00
161 Richmond . . . .	583	0.1	718,927	400.00
162 Pelham . . . .	455	<sup>1</sup> —	725,680	300.00
163 Lunenburg . . . .	1,923	<sup>1</sup> —	2,332,466	700.00
Totals . . . .	331,371	2.0	\$529,359,497	\$10,606,915.84

<sup>1</sup> Less than one-tenth of one per cent.



TABLE IV. — Debt Transactions for 1933 Classified by Character of Obligation.

Note. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 281 to 283). For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 203, under the section "Municipal Indebtedness."

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Tax Title Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	\$5,000.00	—	\$100,000.00	—	—	\$11,000.00	—	\$3,000.00	\$105,000.00	—	—
Falmouth	—	—	398,000.00	—	—	37,500.00	—	36,500.00	410,000.00	—	—
Seekonk	—	—	77,000.00	—	—	10,000.00	—	—	62,000.00	—	—
Blackstone	20,000.00	—	41,500.00	—	—	9,000.00	—	—	61,300.00	—	—
Leicester	23,000.00	—	122,619.42	—	—	16,875.00	—	—	119,869.42	—	—
Longmeadow	—	—	235,000.00	—	—	37,000.00	—	1,000.00	240,000.00	—	—
Westport	—	—	175,000.00	—	—	6,060.00	—	—	190,000.00	—	—
Dudley	—	—	50,000.00	—	—	7,000.00	—	6,000.00	40,000.00	—	—
Dalton	—	—	155,000.00	—	—	11,000.00	—	—	150,000.00	—	—
Templeton	—	—	70,000.00	—	—	9,000.00	—	—	75,000.00	—	—
Acushnet	14,500.00	\$20,000.00	—	—	\$4,708.55	3,250.00	\$1,471.34	—	90,000.00	—	—
Medfield	—	—	108,000.00	—	—	8,000.00	—	12,000.00	93,000.00	—	—
Lee	—	—	185,000.00	—	—	10,000.00	—	—	185,000.00	—	—
Wilmington	—	15,000.00	364,000.00	—	—	1,750.00	—	12,500.00	404,000.00	—	—
Oxford	15,000.00	—	104,500.00	—	—	9,000.00	—	—	112,500.00	—	—
Swansea	—	—	75,800.00	—	—	8,500.00	—	—	85,000.00	—	—
Williamstown	15,000.00	—	125,000.00	—	2,914.97	23,000.00	—	—	125,000.00	—	—
Holden	—	—	40,000.00	—	—	16,000.00	—	10,500.00	45,000.00	—	—
Provincetown	—	—	120,000.00	—	—	7,000.00	—	9,000.00	141,000.00	—	—
Warren	17,500.00	—	110,000.00	—	—	5,000.00	—	—	135,000.00	—	—
Nantucket	—	—	150,000.00	—	—	25,500.00	—	2,000.00	150,000.00	—	—
Rockport	—	—	198,000.00	—	—	19,000.00	—	9,000.00	183,000.00	—	—
Westford	—	—	152,000.00	—	—	7,500.00	—	—	152,000.00	—	—
East Bridgewater	—	—	175,000.00	—	1,407.82	15,000.00	—	7,000.00	188,000.00	—	—
Wrentham	—	—	50,000.00	\$4,000.00	—	5,000.00	—	4,000.00	50,000.00	\$4,000.00	1,317.91
Barre	—	—	45,000.00	—	—	—	—	—	45,000.00	—	—
Holbrook	—	—	70,000.00	—	—	11,000.00	—	—	85,000.00	—	—
Sharon	—	—	211,000.00	—	—	17,500.00	—	2,000.00	240,000.00	—	—
Weston	—	—	100,000.00	—	—	14,000.00	—	21,000.00	100,000.00	—	700.00
East Longmeadow	—	—	104,500.00	—	—	5,500.00	—	2,000.00	108,187.40	—	6,861.35
West Bridgewater	—	—	70,000.00	—	—	—	—	4,535.00	65,000.00	—	—
Bellingham	10,000.00	—	53,400.00	—	—	2,500.00	—	—	51,700.00	—	—

TABLE IV. — Debt Transactions for 1933 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Tax Title Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	\$11,000.00	—	\$71,700.00	—	—	\$9,250.00	—	\$5,000.00	\$74,700.00	—	—
Dighton	—	—	20,000.00	—	—	—	—	—	20,000.00	—	—
Belchertown	—	—	50,000.00	—	—	5,000.00	—	—	45,000.00	—	\$2,910.00
Scituate	15,000.00	—	340,000.00	—	—	35,150.00	—	27,500.00	340,000.00	—	—
Cohasset	—	—	110,000.00	—	—	14,000.00	—	—	110,000.00	—	—
Ayer	—	—	70,000.00	—	—	11,500.00	—	4,000.00	74,000.00	—	—
North Brookfield	—	—	30,000.00	—	—	1,000.00	—	—	35,000.00	—	—
Hopedale	—	—	100,000.00	—	—	7,000.00	—	—	100,000.00	—	—
Wayland	—	—	101,000.00	\$15,000.00	—	2,000.00	—	5,390.00	100,000.00	\$12,000.00	—
Pepperell	—	—	25,000.00	—	—	—	—	4,500.00	25,000.00	—	—
Lancaster	—	—	37,900.00	—	—	5,000.00	—	—	37,900.00	—	—
Bourne	—	—	—	—	—	6,250.00	—	—	—	—	—
Deerfield	—	—	25,000.00	—	—	12,200.00	—	—	40,000.00	—	—
Holliston	—	—	45,000.00	—	—	14,419.00	—	—	60,000.00	—	—
Hanover	—	—	144,500.00	—	—	7,000.00	—	12,000.00	111,000.00	—	—
Lenox	—	\$20,000.00	110,000.00	—	—	5,000.00	—	—	125,000.00	—	—
Norton	—	—	65,000.00	—	—	5,500.00	—	6,000.00	67,000.00	—	—
Wilbraham	—	—	50,000.00	—	—	3,000.00	—	5,000.00	65,000.00	—	—
Hadley	—	—	20,000.00	—	—	2,500.00	—	—	30,000.00	—	—
Kingston	—	—	47,000.00	—	—	4,000.00	—	3,500.00	42,000.00	—	—
Manchester	18,000.00	—	180,000.00	—	—	16,000.00	—	5,500.00	170,000.00	—	—
Rehoboth	—	—	55,000.00	—	—	3,000.00	—	—	55,000.00	—	—
Bedford	—	—	43,000.00	—	—	9,000.00	—	5,400.00	55,000.00	—	—
Hopkinton	5,000.00	7,500.00	66,444.00	—	\$484.57	4,000.00	—	7,000.00	61,444.00	—	1,869.72
Acton	—	—	90,000.00	—	—	6,500.00	—	—	70,000.00	—	—
Hadfield	—	—	26,000.00	—	—	7,000.00	—	—	41,000.00	—	—
Hartwick	20,000.00	—	20,000.00	—	—	—	—	—	60,000.00	—	—
Rutland	—	—	15,000.00	—	—	8,200.00	—	4,100.00	21,000.00	—	—
Groton	—	—	58,500.18	—	—	10,000.00	—	—	70,500.18	—	—
Shirley	—	—	30,000.00	—	—	4,500.00	—	—	30,000.00	—	—
Avon	3,500.00	20,000.00	10,000.00	—	—	12,500.00	\$819.80	—	22,000.00	—	—
Ashland	—	—	80,000.00	—	—	14,000.00	—	2,500.00	80,000.00	—	—
Merrimac	18,000.00	—	78,300.00	—	—	—	—	2,000.00	83,300.00	—	—
Groveland	—	—	60,000.00	—	—	3,000.00	—	2,500.00	66,000.00	—	—
Harwich	—	—	—	—	—	—	—	—	—	—	—
Douglas	—	—	40,000.00	—	—	1,000.00	—	2,000.00	40,000.00	—	—



TABLE IV. — *Debt Transactions for 1933 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Tax Title Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	\$12,000.00	—	—	—	—	—	—	—	—	—	—
Tisbury	—	—	\$72,000.00	—	—	\$9,205.00	—	\$8,000.00	\$52,000.00	—	—
Newbury	2,000.00	—	54,000.00	—	\$2,719.58	2,000.00	—	—	59,000.00	—	—
Norwell	—	—	67,500.00	—	—	3,500.00	—	—	55,000.00	—	—
Sterling	—	—	45,000.00	—	—	—	—	—	45,000.00	—	—
Mattapoisett	—	—	38,000.00	—	—	3,000.00	—	7,700.00	38,000.00	—	—
Buckland	—	—	10,000.00	—	—	2,000.00	—	—	10,000.00	—	—
Lincoln	—	—	50,000.00	—	—	—	—	28,000.00	50,000.00	—	—
Pembroke	—	—	25,000.00	—	—	—	—	—	25,000.00	—	—
Essex	—	—	24,000.00	—	—	4,000.00	—	—	24,000.00	—	—
Chester	—	—	50,000.00	—	2,743.37	2,300.00	—	5,000.00	60,000.00	—	—
Southwick	—	—	30,000.00	—	—	6,000.00	—	5,800.00	30,000.00	—	—
Littleton	—	—	37,000.00	—	—	3,800.00	—	4,220.00	37,000.00	—	—
Sandwich	—	—	45,000.00	—	—	7,500.00	—	—	50,000.00	—	—
Norfolk	—	—	22,500.00	—	—	1,000.00	—	—	15,000.00	—	—
Colrain	—	—	15,000.00	—	—	—	—	—	15,000.00	—	—
Carver	—	—	20,000.00	—	—	2,000.00	—	—	20,000.00	—	—
Tyrnsborough	—	—	43,000.00	—	—	1,000.00	—	—	41,000.00	—	—
Rowley	—	—	33,000.00	—	—	1,350.00	—	400.00	36,000.00	—	—
Brookfield	2,000.00	—	20,000.00	\$3,000.00	—	2,000.00	—	2,000.00	20,000.00	\$3,000.00	—
Oak Bluffs	16,000.00	—	80,000.00	—	—	15,250.00	—	—	70,000.00	—	—
Clarksburg	2,500.00	—	15,000.00	—	—	6,500.00	—	—	15,000.00	—	—
Edgartown	—	—	—	—	—	5,625.00	—	—	—	—	—
Erving	—	—	25,000.00	—	—	—	—	—	25,000.00	—	—
West Brookfield	—	—	35,000.00	—	—	500.00	—	1,500.00	50,000.00	—	—
Huntington	6,000.00	—	36,000.00	—	—	1,800.00	—	—	39,000.00	—	—
Russell	—	—	115,000.00	—	—	8,950.00	—	3,800.00	80,000.00	—	—
Dover	—	—	75,000.00	—	—	10,000.00	—	—	70,000.00	—	—
Sudbury	—	—	30,000.00	—	—	7,000.00	—	—	30,000.00	—	—
Orleans	—	—	35,000.00	—	—	—	—	—	30,000.00	—	—
Lanesborough	—	—	16,000.00	—	182.82	1,000.00	—	—	25,000.00	—	—
Sunderland	—	—	25,000.00	—	—	3,250.00	—	—	25,000.00	—	—
Hinsdale	1,987.90	—	23,800.00	—	—	3,800.00	—	—	23,800.00	—	—
Stow	—	—	40,000.00	—	—	5,100.00	—	—	39,000.00	—	—
Rochester	—	—	15,000.00	—	—	—	—	—	15,000.00	—	—
Whately	—	—	10,000.00	—	—	1,600.00	—	—	20,000.00	—	—









TABLE V. — *Sinking and Loan Fund Payments to the State — 1933.*

Towns. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon . . . . .	\$453.78	\$453.78	—	—	—	—
Weston . . . . .	398.76	—	\$398.76	—	\$398.76	—
Cohasset . . . . .	11.47	—	11.47	—	11.47	—
Westwood . . . . .	779.36	562.69	216.67	—	216.67	—
Hull . . . . .	769.03	—	769.03	—	769.03	—
Nahant . . . . .	1,874.76	—	1,874.76	—	252.10	\$1,622.66
Dover . . . . .	167.67	—	167.67	—	167.67	—
<b>Totals . . . . .</b>	<b>\$4,454.83</b>	<b>\$1,016.47</b>	<b>\$3,438.36</b>	<b>—</b>	<b>\$1,815.70</b>	<b>\$1,622.66</b>

The following towns under 5,000 population made no sinking and loan fund payments in 1933 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freetown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hayley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Licester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windsor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		



TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1933.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loans Funds	Tax Title Redemptions
Monson . . . . .	\$14,000.00 <sup>1</sup>	\$14,000.00	—	—	—
Falmouth . . . . .	74,000.00	74,000.00	—	—	—
Seekonk . . . . .	[ 10,000.00	10,000.00	—	—	—
Blackstone . . . . .	9,000.00	9,000.00	—	—	—
Leicester . . . . .	16,875.00	16,875.00	—	—	—
Longmeadow . . . . .	38,000.00	38,000.00	—	—	—
Westport . . . . .	6,060.00	6,060.00	—	—	—
Dudley . . . . .	13,000.00	13,000.00	—	—	—
Dalton . . . . .	11,000.00	11,000.00	—	—	—
Templeton . . . . .	9,000.00	9,000.00	—	—	—
Acushnet . . . . .	4,721.34	3,250.00	—	—	\$1,471.34
Medfield . . . . .	20,000.00	20,000.00	—	—	—
Lee . . . . .	10,000.00	10,000.00	—	—	—
Wilmington . . . . .	15,750.00	14,250.00	\$1,500.00	—	—
Oxford . . . . .	9,000.00	9,000.00	—	—	—
Swansea . . . . .	8,500.00	8,500.00	—	—	—
Williamstown . . . . .	23,000.00	23,000.00	—	—	—
Holden . . . . .	26,500.00	26,500.00	—	—	—
Provincetown . . . . .	16,000.00	16,000.00	—	—	—
Warren . . . . .	5,000.00	5,000.00	—	—	—
Nantucket . . . . .	27,500.00	27,500.00	—	—	—
Rockport . . . . .	28,000.00	28,000.00	—	—	—
Westford . . . . .	8,500.00	7,500.00	1,000.00	—	—
East Bridgewater . . . . .	22,000.00	22,000.00	—	—	—
Wrentham . . . . .	9,000.00	9,000.00	—	—	—
Holbrook . . . . .	11,000.00	11,000.00	—	—	—
Sharon . . . . .	19,953.78	19,500.00	—	\$453.78	—
Weston . . . . .	35,398.76	35,000.00	—	398.76	—
East Longmeadow . . . . .	7,500.00	7,500.00	—	—	—
West Bridgewater . . . . .	4,535.00	4,535.00	—	—	—
Bellingham . . . . .	2,500.00	2,500.00	—	—	—
Medway . . . . .	14,250.00	14,250.00	—	—	—
Belchertown . . . . .	5,000.00	5,000.00	—	—	—
Scituate . . . . .	62,650.00	62,650.00	—	—	—
Cohasset . . . . .	14,011.47	14,000.00	—	11.47	—
Ayer . . . . .	16,500.00	15,500.00	1,000.00	—	—
North Brookfield . . . . .	1,000.00	1,000.00	—	—	—
Hopedale . . . . .	7,000.00	7,000.00	—	—	—
Wayland . . . . .	8,390.00	7,390.00	1,000.00	—	—
Pepperell . . . . .	4,500.00	4,500.00	—	—	—
Lancaster . . . . .	5,000.00	5,000.00	—	—	—
Bourne . . . . .	6,250.00	6,250.00	—	—	—
Deerfield . . . . .	12,200.00	12,200.00	—	—	—
Holliston . . . . .	15,419.00	14,419.00	1,000.00	—	—
Hanover . . . . .	19,000.00	19,000.00	—	—	—
Lenox . . . . .	5,000.00	5,000.00	—	—	—
Norton . . . . .	11,500.00	11,500.00	—	—	—
Wilbraham . . . . .	8,000.00	8,000.00	—	—	—
Hadley . . . . .	2,500.00	2,500.00	—	—	—
Kingston . . . . .	7,500.00	7,500.00	—	—	—
Manchester . . . . .	17,500.00	<sup>1</sup> 17,500.00	—	—	—
Rehoboth . . . . .	3,000.00	3,000.00	—	—	—
Bedford . . . . .	15,400.00	14,400.00	1,000.00	—	—
Hopkinton . . . . .	12,000.00	11,000.00	1,000.00	—	—
Acton . . . . .	6,500.00	6,500.00	—	—	—
Hatfield . . . . .	7,000.00	7,000.00	—	—	—
Rutland . . . . .	7,300.00	<sup>2</sup> 7,300.00	—	—	—
Groton . . . . .	12,000.00	10,000.00	2,000.00	—	—
Shirley . . . . .	4,500.00	4,500.00	—	—	—
Avon . . . . .	3,319.80	2,500.00	—	—	819.80
Ashland . . . . .	17,500.00	16,500.00	1,000.00	—	—
Merrimac . . . . .	2,000.00	2,000.00	—	—	—
Groveland . . . . .	5,500.00	5,500.00	—	—	—
Douglas . . . . .	3,000.00	3,000.00	—	—	—
Salisbury . . . . .	17,500.00	17,500.00	—	—	—
Hanson . . . . .	16,000.00	16,000.00	—	—	—
Southborough . . . . .	15,900.00	15,900.00	—	—	—
Charlton . . . . .	3,500.00	3,500.00	—	—	—
Sutton . . . . .	1,000.00	1,000.00	—	—	—
Raynham . . . . .	5,500.00	5,500.00	—	—	—
West Boylston . . . . .	1,000.00	1,000.00	—	—	—
Millville . . . . .	10,000.00	10,000.00	—	—	—
Westwood . . . . .	779.36	—	—	779.36	—
Ashburnham . . . . .	4,250.00	4,250.00	—	—	—
Hull . . . . .	41,019.03	40,250.00	—	769.03	—

<sup>1</sup> Serial loans amounting to \$4,000 were paid from offsets to outlays.<sup>2</sup> Serial loans amounting to \$5,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1933 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loans Funds	Tax Title Redemptions
Hamilton . . . . .	\$8,000.00	\$8,000.00	—	—	—
Northborough . . . . .	6,000.00	6,000.00	—	—	—
North Reading . . . . .	5,250.00	4,250.00	\$1,000.00	—	—
Chatham . . . . .	9,000.00	9,000.00	—	—	—
Westminster . . . . .	1,000.00	1,000.00	—	—	—
Lunenburg . . . . .	3,000.00	<sup>1</sup> 3,000.00	—	—	—
Northfield . . . . .	3,000.00	3,000.00	—	—	—
Dennis . . . . .	8,000.00	8,000.00	—	—	—
Yarmouth . . . . .	17,000.00	17,000.00	—	—	—
Sturbridge . . . . .	500.00	500.00	—	—	—
Stockbridge . . . . .	17,000.00	17,000.00	—	—	—
Townsend . . . . .	3,500.00	3,000.00	500.00	—	—
Millis . . . . .	14,590.00	14,590.00	—	—	—
Burlington . . . . .	3,000.00	2,000.00	1,000.00	—	—
Middleton . . . . .	2,000.00	2,000.00	—	—	—
Cheshire . . . . .	3,000.00	3,000.00	—	—	—
Duxbury . . . . .	7,000.00	7,000.00	—	—	—
Nahant . . . . .	14,874.76	13,000.00	—	\$1,874.76	—
Marion . . . . .	11,000.00	11,000.00	—	—	—
Marshfield . . . . .	39,500.00	<sup>2</sup> 39,500.00	—	—	—
Lynnfield . . . . .	7,000.00	7,000.00	—	—	—
Plainville . . . . .	5,000.00	5,000.00	—	—	—
Tisbury . . . . .	17,205.00	17,205.00	—	—	—
Newbury . . . . .	2,000.00	2,000.00	—	—	—
Norwell . . . . .	3,500.00	3,500.00	—	—	—
Mattapoisett . . . . .	10,700.00	10,700.00	—	—	—
Buckland . . . . .	2,000.00	2,000.00	—	—	—
Lincoln . . . . .	3,471.88	<sup>3</sup> 3,471.88	—	—	—
Essex . . . . .	4,000.00	4,000.00	—	—	—
Chester . . . . .	7,300.00	7,300.00	—	—	—
Southwick . . . . .	11,800.00	11,800.00	—	—	—
Littleton . . . . .	8,020.00	8,020.00	—	—	—
Sandwich . . . . .	7,500.00	7,500.00	—	—	—
Norfolk . . . . .	1,000.00	1,000.00	—	—	—
Carver . . . . .	2,000.00	2,000.00	—	—	—
Tyngsborough . . . . .	1,000.00	1,000.00	—	—	—
Rowley . . . . .	1,750.00	1,750.00	—	—	—
Brookfield . . . . .	4,000.00	4,000.00	—	—	—
Oak Bluffs . . . . .	15,250.00	15,250.00	—	—	—
Clarksburg . . . . .	6,500.00	6,500.00	—	—	—
Edgartown . . . . .	5,500.00	<sup>4</sup> 5,500.00	—	—	—
West Brookfield . . . . .	2,000.00	2,000.00	—	—	—
Huntington . . . . .	1,800.00	1,800.00	—	—	—
Russell . . . . .	12,750.00	12,750.00	—	—	—
Dover . . . . .	10,167.67	10,000.00	—	167.67	—
Sudbury . . . . .	8,000.00	7,000.00	1,000.00	—	—
Lanesborough . . . . .	1,000.00	1,000.00	—	—	—
Sunderland . . . . .	3,250.00	3,250.00	—	—	—
Hinsdale . . . . .	3,800.00	3,800.00	—	—	—
Stow . . . . .	5,100.00	5,100.00	—	—	—
Whately . . . . .	1,600.00	1,600.00	—	—	—
West Stockbridge . . . . .	2,900.00	2,900.00	—	—	—
Berkley . . . . .	3,000.00	3,000.00	—	—	—
Wenham . . . . .	3,000.00	3,000.00	—	—	—
Boylston . . . . .	2,100.00	2,100.00	—	—	—
Gill . . . . .	1,800.00	1,800.00	—	—	—
Ashby . . . . .	1,700.00	1,200.00	500.00	—	—
Southampton . . . . .	2,500.00	2,500.00	—	—	—
East Brookfield . . . . .	1,000.00	1,000.00	—	—	—
Conway . . . . .	1,000.00	1,000.00	—	—	—
New Marlborough . . . . .	2,500.00	2,500.00	—	—	—
Wellfleet . . . . .	1,000.00	1,000.00	—	—	—
Brewster . . . . .	2,000.00	2,000.00	—	—	—
Halifax . . . . .	4,000.00	4,000.00	—	—	—
Princeton . . . . .	2,500.00	2,500.00	—	—	—
Hampden . . . . .	400.00	400.00	—	—	—
Granville . . . . .	750.00	<sup>5</sup> 750.00	—	—	—
Paxton . . . . .	2,000.00	2,000.00	—	—	—
Boxford . . . . .	1,000.00	1,000.00	—	—	—
Richmond . . . . .	400.00	400.00	—	—	—
Carlisle . . . . .	800.00	800.00	—	—	—

<sup>1</sup> Serial loans amounting to \$21,000 were paid from gifts for outlays.<sup>2</sup> Serial loans amounting to \$7,000 were paid from sea wall assessment reserve.<sup>3</sup> Sinking fund debt paid from revenue.<sup>4</sup> Serial loans amounting to \$125 were paid from offsets to outlays.<sup>5</sup> Serial loans amounting to \$2,500 were paid from gifts for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1933 —*  
Concluded.

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loans Funds	Tax Title Redemptions
Blandford . . . . .	\$7,000.00	\$7,000.00	—	—	—
Cummington . . . . .	1,000.00	1,000.00	—	—	—
Truro . . . . .	1,000.00	1,000.00	—	—	—
Plympton . . . . .	2,000.00	2,000.00	—	—	—
Pelham . . . . .	300.00	300.00	—	—	—
Sandisfield . . . . .	1,000.00	1,000.00	—	—	—
Dunstable . . . . .	1,000.00	750.00	\$250.00	—	—
Warwick . . . . .	1,000.00	1,000.00	—	—	—
Mashpee . . . . .	1,415.90	1,000.00	—	—	\$415.90
Heath . . . . .	1,000.00	1,000.00	—	—	—
Monterey . . . . .	4,200.00	4,200.00	—	—	—
Hawley . . . . .	700.00	700.00	—	—	—
Plainfield . . . . .	1,000.00	1,000.00	—	—	—
Leyden . . . . .	750.00	750.00	—	—	—
Goshen . . . . .	1,150.00	1,150.00	—	—	—
Tyringham . . . . .	650.00	650.00	—	—	—
Washington . . . . .	1,000.00	1,000.00	—	—	—
Alford . . . . .	800.00	800.00	—	—	—
Gay Head . . . . .	350.00	350.00	—	—	—
Montgomery . . . . .	400.00	400.00	—	—	—
Tolland . . . . .	1,420.00	1,420.00	—	—	—
Totals . . . . .	\$1,391,597.75	\$1,369,685.88	\$14,750.00	\$4,454.83	\$2,707.04

The following towns showed no payments on account of funded or fixed debt:

Ashfield	Colrain	Granby	Middlefield	Petersham	Sterling
Barre	Dana	Greenwich	Monroe	Phillipston	Topsfield
Becket	Dighton	Hancock	Mount Washington	Prescott	Upton
Berlin	Eastham	Hardwick	New Ashford	Rochester	Wales
Bernardston	Egremont	Harvard	New Braintree	Rowe	Wendell
Bolton	Enfield	Harwich	New Salem	Royalston	Westhampton
Boxborough	Erving	Holland	Oakham	Savoy	West Newbury
Brimfield	Florida	Hubbardston	Orleans	Sheffield	West Tisbury
Charlemont	Freetown	Lakeville	Otis	Shelburne	Williamsburg
Chesterfield	Georgetown	Leverett	Pembroke	Sherborn	Windsor
Chilmark	Gosnold	Mendon	Peru	Shutesbury	Worthington





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**DIVISION C**

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**CASH BALANCES**

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TABLE VII. Cash Balances.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1933					CASH AT END OF 1933						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Monson	\$17,764.50	\$17,764.50	-	-	-	-	\$16,595.99	\$16,595.99	-	-	-	-
Falmouth	106,234.85	105,847.71	-	-	-	-	70,984.69	69,784.38	-	-	\$1,200.31	-
Seabrook	1,226.12	1,226.12	-	-	-	-	12,339.95	12,339.95	-	-	-	-
Blackstone	427.78	427.78	-	-	-	-	8,594.68	8,594.68	-	-	-	-
Leicester	160.89	-	-	-	-	-	63,472.44	63,337.51	-	-	134.93	-
Longmeadow	56,177.78	55,844.11	-	-	-	-	57,712.91	57,469.31	-	-	243.60	-
Westport	35,345.18	35,345.18	-	-	-	-	42,595.38	39,993.65	-	-	-	-
Dudley	18,339.21	17,998.72	-	\$340.49	-	-	21,393.66	21,087.02	-	\$306.64	-	\$2,601.73
Dalton	11,008.61	8,493.38	-	6.05	2,509.18	-	9,725.55	5,233.92	-	861.77	3,629.86	-
Templeton	49,542.76	48,983.81	-	-	-	-	58,400.38	57,043.24	-	10.50	91.67	654.97
Acushnet	51,360.17	51,360.17	-	-	-	-	2,234.27	2,234.27	-	-	-	-
Medfield	12,346.39	12,271.39	-	75.00	-	-	30,280.97	30,205.97	-	75.00	-	-
Lee	7,208.76	7,058.76	-	150.00	-	-	17,532.39	17,532.39	-	-	-	-
Wilmington	60,511.06	55,511.06	-	5,000.00	-	-	28,254.61	27,850.19	-	100.00	304.42	-
Oxford	8,181.63	7,667.76	-	-	-	-	20,889.06	20,270.03	-	-	586.06	32.97
Swansea	13,693.06	10,373.08	-	-	3,266.61	53.37	506.02	2.30	-	50.00	277.33	176.39
Williamstown	11,864.48	11,864.48	-	-	-	-	34,849.27	34,849.27	-	-	-	-
Holden	37,831.80	37,222.42	-	-	-	609.38	23,885.03	23,071.85	-	-	-	813.18
Provincetown	8,277.68	8,053.64	-	-	224.04	-	11,423.97	11,215.01	-	-	208.96	-
Warren	22,943.70	22,943.70	-	-	-	-	11,549.85	11,549.85	-	-	-	-
Nantucket	46,890.61	46,671.72	-	-	100.00	118.89	21,668.84	21,523.16	-	-	-	145.68
Rockport	30,385.74	29,902.23	-	-	483.51	-	15,795.23	14,789.29	-	150.00	855.94	-
Westford	26,614.67	26,274.15	-	-	340.52	-	24,200.66	23,686.69	-	-	513.97	-
East Bridgewater	1,868.14	1,313.38	-	-	10.26	544.50	3.71	3.71	-	-	-	-
Wrentham	30.00	30.00	-	-	-	-	105.78	90.31	-	-	-	15.47
Barre	18,326.27	18,326.27	-	-	-	-	9,769.24	9,769.24	-	-	-	-
Holbrook	41,651.91	40,846.57	-	-	734.29	71.05	33,029.93	31,245.24	-	-	449.54	1,335.15
Sharon	29,411.13	28,560.01	-	-	826.12	25.00	780.61	322.57	-	-	433.04	25.00
Weston	42,587.63	30,205.95	-	26.26	12,355.42	-	36,068.17	22,848.51	-	284.25	12,935.41	-
East Longmeadow	40.32	12.82	-	-	27.50	-	2,836.81	492.77	-	7.87	1,062.97	1,273.20
West Bridgewater	18,845.57	18,845.57	-	-	-	-	25,731.76	25,731.76	-	-	-	-
Bellingham	2,228.31	2,228.31	-	-	-	-	17,410.85	17,410.85	-	-	-	-
Medway	4,244.71	4,244.71	-	-	-	-	7,646.33	7,429.76	-	216.57	-	-
Dighton	27,905.48	27,905.48	-	-	-	-	39,122.49	39,119.99	-	2.50	-	-
Belchertown	3,841.66	3,370.18	-	-	235.11	-	4,353.39	4,039.51	-	-	-	-
Schuata	61,837.12	61,837.12	-	-	-	-	29,105.12	29,105.12	-	-	-	313.88



TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1933					CASH AT END OF 1933						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Upton	\$10,702.76	\$10,649.54	—	\$53.22	—	—	\$6,967.38	\$6,942.71	—	\$24.67	—	—
Northborough	16,580.91	15,955.20	—	—	\$625.71	—	14,679.18	14,014.49	—	—	\$604.69	—
North Reading	6,580.50	6,580.50	—	—	—	—	5,425.84	5,425.84	—	—	—	—
Chatham	23,169.72	23,117.19	—	—	—	\$52.53	16,460.86	16,407.83	—	—	—	\$53.03
Westminster	1,742.60	1,742.60	—	—	—	—	5,750.28	5,750.28	—	—	—	—
Lunenburg	4,800.64	4,800.64	—	—	—	—	14,217.39	14,217.39	—	—	—	—
Wilmington	12,552.61	11,540.37	—	.10	1,012.14	—	21,466.73	21,049.71	—	.10	416.92	—
Northfield	11,450.05	11,416.16	—	—	33.89	—	22,624.61	22,400.47	—	—	2.14	222.00
Georgetown	29,001.82	27,798.33	—	—	818.49	385.00	21,721.63	20,768.82	—	—	582.81	370.00
Dennis	12,657.21	12,382.33	—	—	178.08	96.80	12,844.29	12,654.41	—	—	93.08	96.80
Yarmouth	16,378.25	16,349.26	—	27.11	1.88	—	15,829.05	15,671.97	—	—	157.08	—
Sturbridge	6,694.16	6,583.93	—	—	110.23	—	13,187.18	13,033.52	—	—	153.66	—
Stockbridge	4,010.37	3,592.64	—	417.73	—	—	2,786.31	2,546.58	—	89.73	150.00	—
Townsend	10,562.59	7,294.33	—	2,524.81	743.45	—	10,591.60	8,157.48	—	1,926.09	508.03	—
Millis	16,316.98	16,316.98	—	—	—	—	20,509.49	20,509.49	—	—	—	—
Burlington	1,891.93	1,891.93	—	—	—	—	20,608.53	20,608.53	—	—	—	—
Middleton	16,963.96	16,008.43	—	—	359.63	595.90	18,896.44	17,915.34	—	—	465.56	515.54
Cheshire	4,144.53	4,143.53	—	1.00	—	—	10,754.15	10,754.15	—	—	—	—
Duxbury	6,296.78	6,215.00	—	—	—	81.78	5,753.74	5,214.31	—	—	454.82	84.61
Freetown	22,209.55	22,209.55	—	—	—	—	2,732.65	2,732.65	—	—	—	—
Nahant	2,203.41	2,203.41	—	—	—	—	12,178.74	12,178.74	—	—	—	—
Sheffield	13,197.18	13,158.53	—	38.65	—	—	13,011.17	13,585.46	—	25.71	—	—
Marion	36,768.81	36,768.81	—	—	—	—	46,712.26	46,712.26	—	—	—	—
Marshfield	28,483.81	28,483.81	—	—	—	—	6,284.16	6,284.16	—	—	—	—
Lynnfield	6,692.35	6,692.35	—	—	—	—	1,967.24	1,967.24	—	—	—	—
Plainville	2,340.52	2,340.52	—	—	—	—	5,235.64	4,144.94	—	—	—	1,090.70
Lakeville	7,816.60	7,816.60	—	—	—	—	6,858.56	6,858.56	—	—	—	—
West Newbury	7,241.61	7,006.56	—	—	220.64	14.41	7,766.99	7,561.14	—	—	186.44	19.41
Sheburne	17,825.43	17,815.77	—	—	9.66	—	25,529.05	25,518.23	—	—	10.82	—
Tisbury	25,840.81	25,840.81	—	—	—	—	34,028.27	33,959.42	—	—	—	68.85
Newbury	271.13	271.13	—	—	—	—	—	—	—	—	—	—
Norwell	7,893.05	7,871.96	—	21.09	—	—	4,951.68	4,937.83	—	13.85	—	—
Sterling	2,433.56	2,433.56	—	—	—	—	6,241.13	6,195.64	—	—	45.49	—
Mattapoisett	9,260.74	9,260.74	—	—	—	—	3,104.93	3,104.93	—	—	—	—
Buckland	19,145.32	19,145.32	—	—	—	—	21,128.94	21,128.94	—	—	—	—
Lincoln	51,658.81	45,507.13	\$1,286.84	—	2,864.84	2,000.00	54,535.84	52,180.91	—	—	1,354.93	1,000.00





TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1933					CASH AT END OF 1933						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Granby . . . . .	\$1,887.00	\$1,060.15	—	\$682.83	\$144.02	—	\$622.32	\$213.63	—	\$262.88	\$145.81	—
Brimfield . . . . .	2,518.17	2,518.17	—	—	—	—	4,587.13	4,087.19	—	—	499.94	—
New Marlborough . . . . .	16,998.38	16,998.38	—	—	—	—	14,878.76	14,878.76	—	—	—	—
Ashfield . . . . .	13,421.48	13,421.48	—	—	—	—	13,689.74	13,689.74	—	—	—	—
Wellsfleet . . . . .	635.63	—	—	635.63	—	—	457.30	—	—	457.30	—	—
Charmont . . . . .	12,694.75	12,654.75	—	40.00	—	—	15,795.15	15,795.15	—	—	—	—
Brewster . . . . .	22.08	—	—	—	—	—	29.60	—	—	—	—	—
Bolton . . . . .	4,845.76	4,614.82	—	—	230.94	—	1,857.92	1,744.46	—	—	113.46	—
Royalston . . . . .	7,938.70	7,041.22	—	897.48	—	—	15,461.90	14,586.25	—	875.65	—	—
Halifax . . . . .	5,401.04	5,401.04	—	—	—	—	6,944.79	6,556.88	—	—	—	\$387.91
Princeton . . . . .	9,604.30	9,602.80	—	1.50	—	—	23,111.62	23,111.62	—	—	—	—
Hampden . . . . .	4,188.99	4,188.99	—	—	—	—	2,540.51	2,540.51	—	—	—	—
Leverett . . . . .	5,849.02	5,849.02	—	—	—	—	5,850.22	5,822.72	—	27.50	—	—
Granville . . . . .	10,690.09	10,690.09	—	—	—	—	8,908.76	8,908.76	—	—	—	—
Becket . . . . .	389.21	—	—	368.91	20.30	—	3,991.01	2,920.01	—	1,050.00	21.00	—
Paxton . . . . .	6,058.63	5,484.07	—	150.00	307.83	\$116.73	3,637.67	3,125.91	—	120.00	284.47	107.29
Petersham . . . . .	7,842.34	7,743.63	—	—	98.71	—	6,753.69	6,570.07	—	24.66	158.96	—
Boxford . . . . .	6,337.82	6,337.82	—	—	—	—	4,371.30	4,371.30	—	—	—	—
Richmond . . . . .	7,332.52	7,332.52	—	—	—	—	11,900.93	11,900.93	—	—	—	—
Carlisle . . . . .	648.09	648.09	—	—	—	—	5,688.02	5,513.46	—	—	106.98	67.58
Blandford . . . . .	5,168.78	5,157.29	—	—	11.49	—	6,671.04	6,626.30	—	—	44.74	—
Eastham . . . . .	10,840.89	10,816.93	—	—	23.96	—	7,333.10	7,295.80	—	—	37.30	—
Cummington . . . . .	1,464.78	1,464.78	—	—	—	—	2,617.06	2,617.06	—	—	—	—
Egremont . . . . .	1,681.52	1,681.52	—	—	—	—	3,998.65	3,998.65	—	—	—	—
Truro . . . . .	4,007.36	3,602.96	—	326.14	78.26	—	2,026.07	1,661.20	—	290.97	73.90	—
Plympton . . . . .	463.02	463.02	—	—	—	—	1,541.47	1,541.47	—	—	—	—
Dana . . . . .	15,551.30	15,551.30	—	—	—	—	27,629.13	27,620.34	—	8.79	—	—
Oakham . . . . .	8,582.35	8,548.11	—	—	34.24	—	5,316.45	5,279.25	—	—	37.20	—
Enfield . . . . .	4,292.71	4,074.71	—	154.83	63.17	—	4,002.68	3,821.24	—	168.54	12.90	—
Worthington . . . . .	7,605.72	7,578.77	—	—	26.95	—	8,167.65	8,142.62	—	—	25.03	—
Pelham . . . . .	1,604.62	1,604.62	—	—	—	—	2,778.69	2,778.69	—	—	—	—
Chesterfield . . . . .	10,948.51	10,751.65	—	—	196.86	—	9,595.88	9,216.91	—	61.37	317.60	—
New Salem . . . . .	15,766.56	15,766.56	—	—	—	—	18,007.83	17,695.83	—	—	—	312.00
Sandisfield . . . . .	792.68	792.68	—	—	—	—	2,132.72	2,132.72	—	—	—	—
New Braintree . . . . .	3,599.93	3,303.60	—	296.33	—	—	1,832.79	1,683.92	—	148.87	—	—
Windsor . . . . .	3,672.18	3,644.13	—	28.05	—	—	7,935.88	7,830.17	—	105.71	—	—

Dunstable	8,512.54	7,166.51	158.20	1,187.83	—	3,026.46	2,158.72	—	203.49	664.25		
Westhampton	8,726.93	8,534.02	—	192.91	—	8,845.65	8,658.80	—	—	186.85		
Otis	811.61	811.61	—	—	—	2,274.59	2,274.59	—	—	—		
Warwick	5,722.05	4,016.67	—	1,581.48	123.90	8,326.39	6,720.43	—	—	1,605.96		
Hancock	3,707.80	3,707.80	—	—	—	1,481.50	1,481.50	—	—	—		
Masspee	2,234.14	2,234.14	—	—	—	1,581.83	1,581.83	—	—	—		
Wales	1,552.51	1,552.51	—	—	—	2,083.59	2,083.59	—	—	—		
Phillipston	2,971.86	2,920.42	—	51.44	—	5,286.43	5,175.62	—	—	110.81		
Wendell	5,600.30	5,600.30	—	—	—	7,824.86	7,824.86	—	—	—		
Heath	7,927.75	7,927.75	—	—	—	8,135.98	8,135.98	—	—	—		
Monterey	4,306.62	4,306.62	—	—	—	5,137.78	5,137.78	—	—	—		
Hawley	4,718.62	4,718.62	—	—	—	3,890.12	3,890.12	—	—	—		
Boxborough	484.89	484.89	—	—	—	947.82	947.82	—	—	—		
Florida	12,387.80	12,387.80	—	—	—	12,782.96	12,782.96	—	—	—		
Savoy	676.92	676.92	—	—	—	1,015.24	1,015.24	—	—	—		
Plainfield	6,356.10	6,356.10	—	—	—	6,724.63	6,724.63	—	—	—		
Rowe	5,987.17	5,983.48	—	3.69	—	7,022.38	7,022.38	—	—	—		
West Tisbury	9,161.11	9,161.11	—	—	—	6,136.96	6,136.96	—	—	—		
Leyden	6,423.55	6,423.55	—	—	—	5,005.87	5,005.87	—	—	—		
Chilmark	1,240.07	1,240.07	—	—	—	879.15	879.15	—	—	—		
Goshen	6,007.87	5,007.87	—	1,000.00	—	1,968.34	1,968.34	—	—	—		
Tyringham	2,407.41	2,407.41	—	—	—	1,170.93	1,170.93	—	—	—		
Greenwich	2,365.49	2,365.49	—	—	—	4,790.49	4,790.49	—	—	—		
Shutesbury	6,218.50	6,202.52	15.98	—	—	12,724.64	12,647.68	—	47.43	29.53		
Washington	1,813.43	1,813.43	—	—	—	4,711.36	4,711.36	—	—	—		
Monroe	7,498.13	7,498.13	—	—	—	11,730.52	11,730.52	—	—	—		
Alford	1,100.93	1,061.61	39.32	—	—	395.80	356.98	—	—	—		
Middlefield	585.71	585.71	—	—	—	547.85	547.85	—	—	—		
Gay Head	467.21	467.21	—	—	—	814.25	722.23	—	—	92.02		
Montgomery	2,401.34	2,251.88	—	149.46	—	2,277.09	1,879.40	—	—	397.69		
Holland	4,295.59	4,295.59	—	—	—	6,294.31	6,294.31	—	—	—		
Tolland	2,708.53	2,708.53	—	—	—	1,406.91	1,406.91	—	—	—		
Gosnold	2,652.63	2,652.63	—	—	—	1,560.37	1,560.37	—	—	—		
Peru	1,627.85	1,627.85	—	—	—	1,668.54	1,668.54	—	—	—		
New Ashford	606.06	606.06	—	—	—	127.08	127.08	—	—	—		
Mount Washington	9,395.80	9,395.80	—	—	—	7,175.35	7,175.35	—	—	—		
Pracott	2,190.13	2,190.13	—	—	—	2,460.27	2,460.27	—	—	—		
233 Towns	\$2,892,739.21	\$2,796,155.67	\$1,720.68	\$18,545.57	\$57,789.23	\$18,528.06	\$3,044,914.47	\$2,938,253.52	\$338.26	\$14,542.19	\$62,278.11	\$29,502.39





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# INDEX

BY CITIES AND TOWNS

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TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO . . . . .	20,21	30,31	32,33	34-42	43	44
BEVERLY . . . . .	18,19	30,31	32,33	34-42	43	44
BOSTON . . . . .	4,5	30,31	32,33	34-42	43	44
BROCKTON . . . . .	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE . . . . .	6,7	30,31	32,33	34-42	43	44
CHELSEA . . . . .	14,15	30,31	32,33	34-42	43	44
CHICOPEE . . . . .	14,15	30,31	32,33	34-42	43	44
EVERETT . . . . .	14,15	30,31	32,33	34-42	43	44
FALL RIVER . . . . .	6,7	30,31	32,33	34-42	43	44
FITCHBURG . . . . .	16,17	30,31	32,33	34-42	43	44
GARDNER . . . . .	22,23	30,31	32,33	34-42	43	44
GLOUCESTER . . . . .	18,19	30,31	32,33	34-42	43	44
HAYERHILL . . . . .	14,15	30,31	32,33	34-42	43	44
HOLYOKE . . . . .	12,13	30,31	32,33	34-42	43	44
LAWRENCE . . . . .	10,11	30,31	32,33	34-42	43	44
LEOMINSTER . . . . .	20,21	30,31	32,33	34-42	43	44
LOWELL . . . . .	8,9	30,31	32,33	34-42	43	44
LYNN . . . . .	8,9	30,31	32,33	34-42	43	44
MALDEN . . . . .	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH . . . . .	24,25	30,31	32,33	34-42	43	44
MEDFORD . . . . .	12,13	30,31	32,33	34-42	43	44
MELROSE . . . . .	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD . . . . .	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT . . . . .	24,25	30,31	32,33	34-42	43	44
NEWTON . . . . .	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS . . . . .	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON . . . . .	18,19	30,31	32,33	34-42	43	44
PEABODY . . . . .	22,23	30,31	32,33	34-42	43	44
PITTSFIELD . . . . .	12,13	30,31	32,33	34-42	43	44
QUINCY . . . . .	10,11	30,31	32,33	34-42	43	44
REVERE . . . . .	18,19	30,31	32,33	34-42	43	44
SALEM . . . . .	16,17	30,31	32,33	34-42	43	44
SOMERVILLE . . . . .	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD . . . . .	6,7	30,31	32,33	34-42	43	44
TAUNTON . . . . .	16,17	30,31	32,33	34-42	43	44
WALTHAM . . . . .	16,17	30,31	32,33	34-42	43	44
WESTFIELD . . . . .	22,23	30,31	32,33	34-42	43	44
WOBURN . . . . .	22,23	30,31	32,33	34-42	43	44
WORCESTER . . . . .	6,7	30,31	32,33	34-42	43	44

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TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1933.
TABLE XII.	Relation of Indebtedness to Valuation — 1933.
TABLE XIII.	Debt Transactions for 1933 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1933.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1933.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76

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 TABLE IV. Debt Transactions for 1933 Classified by Character of Obligation.  
 TABLE V. Sinking and Loan Fund Payments to the State — 1933.  
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1933.  
 TABLE VII. Cash Balances.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . . . .	118, 119	129	131 (line 73)	133	134	135	139
Action . . . . .	172, 173	266	271 (line 105)	274	280	281	287
Acushnet . . . . .	148, 149	266	271 (line 109)	273	280	281	286
Adams . . . . .	92, 93	128	130 (line 3)	132	134	135	138
Agawam . . . . .	108, 109	129	130 (line 21)	133	134	135	139
Alford . . . . .	254, 255	269	271 (line 138)	279	280	283	291
Amesbury . . . . .	94, 95	128	130 (line 49)	132	134	135	138
Amherst . . . . .	116, 117	129	130 (line 68)	133	134	135	139
Andover . . . . .	98, 99	128	130 (line 57)	132	134	135	138
Arlington . . . . .	82, 83	128	130 (line 39)	132	134	134	138
Ashturnham . . . . .	182, 183	267	—	275	280	281	287
Ashby . . . . .	220, 221	268	271 (line 93)	277	280	282	289
Ashfield . . . . .	224, 225	268	—	277	280	283	290
Ashland . . . . .	174, 175	266	270 (line 19)	274	280	281	287
Athol . . . . .	96, 97	128	130 (line 46)	132	134	135	138
Auburn . . . . .	116, 117	129	130 (line 48)	133	134	135	139
Avon . . . . .	174, 175	266	271 (line 150)	274	280	281	287
Ayer . . . . .	162, 163	266	270 (line 32)	274	280	281	287
Barnstable . . . . .	106, 107	129	131 (line 80)	133	134	135	139
Barre . . . . .	156, 157	266	—	273	280	283	286
Becket . . . . .	230, 231	268	—	277	280	283	290
Bedford . . . . .	170, 171	266	270 (line 20)	274	280	281	287
Belchertown . . . . .	160, 161	266	270 (line 65)	274	280	281	286
Bellingham . . . . .	158, 159	266	270 (line 69)	273	280	281	286
Belmont . . . . .	82, 83	128	130 (line 40)	132	134	134	138
Berkley . . . . .	216, 217	268	271 (line 90)	277	280	282	289
Berlin . . . . .	218, 219	268	—	277	280	283	289
Bernardston . . . . .	222, 223	268	—	277	280	283	289
BillERICA . . . . .	118, 119	129	130 (line 33)	133	134	135	139
Blackstone . . . . .	144, 145	266	270 (line 66)	273	280	281	286
Blandford . . . . .	234, 235	268	270 (line 14)	277	280	283	290
Bolton . . . . .	226, 227	268	—	277	280	283	290
Bourne . . . . .	164, 165	266	271 (line 134)	274	280	281	287
Boxborough . . . . .	248, 249	269	—	278	280	283	291
Boxford . . . . .	232, 233	268	271 (line 127)	277	280	282	290
Boylston . . . . .	218, 219	268	271 (line 89)	277	280	282	289
Braintree . . . . .	86, 87	128	130 (line 7)	132	134	134	138
Brewster . . . . .	226, 227	268	271 (line 141)	277	280	282	290
Bridgewater . . . . .	100, 101	128	130 (line 1)	133	134	135	138
Brimfield . . . . .	224, 225	268	—	277	280	283	290
Brookfield . . . . .	206, 207	267	270 (line 26)	276	280	282	289
Brookline . . . . .	80, 81	128	130 (line 63)	132	134	134	138
Buckland . . . . .	200, 201	267	271 (line 152)	276	280	282	288
Burlington . . . . .	190, 191	267	271 (line 98)	275	280	282	288
Canton . . . . .	118, 119	129	131 (line 71)	133	134	135	139
Carlisle . . . . .	232, 233	268	—	277	280	282	290
Carver . . . . .	206, 207	267	271 (line 140)	276	280	282	289
Charlemont . . . . .	226, 227	268	—	277	280	283	290
Charlton . . . . .	178, 179	267	270 (line 49)	275	280	281	287
Chatham . . . . .	184, 185	267	271 (line 99)	275	280	282	288
Chelmsford . . . . .	110, 111	129	130 (line 66)	133	134	135	139
Cheshire . . . . .	192, 193	267	270 (line 48)	275	280	282	288
Chester . . . . .	202, 203	267	270 (line 10)	276	280	282	289
Chesterfield . . . . .	238, 239	268	—	278	280	283	290
Chilmark . . . . .	250, 251	269	—	278	280	283	291
Clarksburg . . . . .	208, 209	268	271 (line 94)	276	280	282	289
Clinton . . . . .	92, 93	128	130 (line 64)	132	134	135	138
Cohasset . . . . .	162, 163	266	271 (line 97)	274	280	281	287
Colrain . . . . .	204, 205	267	—	276	280	283	289
Concord . . . . .	106, 107	129	130 (line 2)	133	134	135	139
Conway . . . . .	222, 223	268	271 (line 145)	277	280	282	289
Cummington . . . . .	234, 235	268	271 (line 143)	277	280	283	290
Dalton . . . . .	148, 149	266	270 (line 61)	273	280	281	286
Dana . . . . .	236, 237	268	—	278	280	283	290
Danvers . . . . .	92, 93	128	130 (line 4)	132	134	135	138
Dartmouth . . . . .	102, 103	129	130 (line 16)	133	134	135	139
Dedham . . . . .	88, 89	128	130 (line 52)	132	134	134	138
Deerfield . . . . .	166, 167	266	270 (line 42)	274	280	281	287
Dennis . . . . .	188, 189	267	270 (line 60)	275	280	282	288
Dighton . . . . .	160, 161	266	—	274	280	283	286
Douglas . . . . .	176, 177	267	271 (line 116)	274	280	281	287
Dover . . . . .	210, 211	268	270 (line 62)	276	280	282	289



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Dunstable . . . . .	242, 243	269	271 (line 103)	278	280	283	291
Duxbury . . . . .	192, 193	267	271 (line 101)	275	280	282	288
East Bridgewater . . . . .	154, 155	266	271 (line 88)	273	280	281	286
East Brookfield . . . . .	222, 223	268	271 (line 144)	277	280	282	289
Eastham . . . . .	234, 235	268	—	277	280	283	290
Easthampton . . . . .	94, 95	128	131 (line 82)	132	134	135	138
East Longmeadow . . . . .	158, 159	266	271 (line 85)	273	280	281	286
Easton . . . . .	122, 123	129	130 (line 44)	133	134	135	139
Edgartown . . . . .	208, 209	268	271 (line 87)	276	280	282	289
Egremont . . . . .	234, 235	268	—	277	280	283	290
Enfield . . . . .	238, 239	268	—	278	280	283	290
Erving . . . . .	208, 209	268	—	276	280	283	289
Essex . . . . .	202, 203	267	271 (line 75)	276	280	282	289
Fairhaven . . . . .	94, 95	128	130 (line 35)	132	134	135	138
Falmouth . . . . .	144, 145	266	270 (line 51)	273	280	281	286
Florida . . . . .	248, 249	269	—	278	280	283	291
Foxborough . . . . .	122, 123	129	130 (line 22)	133	134	135	139
Framingham . . . . .	82, 83	128	130 (line 8)	132	134	134	138
Franklin . . . . .	108, 109	129	130 (line 26)	133	134	135	139
Freetown . . . . .	192, 193	267	—	275	280	283	288
Gay Head . . . . .	256, 257	269	270 (line 33)	279	280	283	291
Georgetown . . . . .	188, 189	267	—	275	280	283	288
Gill . . . . .	220, 221	268	271 (line 111)	277	280	282	289
Goshen . . . . .	252, 253	269	271 (line 121)	278	280	283	291
Gosnold . . . . .	258, 259	269	—	279	280	283	291
Grafton . . . . .	108, 109	129	131 (line 74)	133	134	135	139
Granby . . . . .	224, 225	268	—	277	280	283	290
Granville . . . . .	230, 231	268	271 (line 86)	277	280	282	290
Great Barrington . . . . .	116, 117	129	131 (line 77)	133	134	135	139
Greenfield . . . . .	86, 87	128	130 (line 54)	132	134	134	138
Greenwich . . . . .	252, 253	269	—	278	280	283	291
Groton . . . . .	174, 175	266	270 (line 73)	274	280	281	287
Groveland . . . . .	176, 177	267	270 (line 68)	274	280	281	287
Hadley . . . . .	168, 169	266	271 (line 114)	274	280	281	287
Halifax . . . . .	228, 229	268	271 (line 129)	277	280	282	290
Hamilton . . . . .	182, 183	267	270 (line 53)	275	280	282	287
Hampden . . . . .	228, 229	268	271 (line 112)	277	280	282	290
Hancock . . . . .	244, 245	269	—	278	280	283	291
Hanover . . . . .	166, 167	266	270 (line 2)	274	280	281	287
Hanson . . . . .	178, 179	267	270 (line 17)	275	280	281	287
Hardwick . . . . .	172, 173	266	271 (line 80)	274	280	283	287
Harvard . . . . .	218, 219	268	—	277	280	283	289
Harwich . . . . .	176, 177	267	—	274	280	283	287
Hatfield . . . . .	172, 173	266	270 (line 58)	274	280	281	287
Hawley . . . . .	246, 247	269	—	278	280	283	291
Heath . . . . .	246, 247	269	271 (line 132)	278	280	283	291
Hingham . . . . .	112, 113	129	131 (line 72)	133	134	135	139
Hinsdale . . . . .	214, 215	268	271 (line 130)	276	280	282	289
Holbrook . . . . .	156, 157	266	270 (line 41)	273	280	281	286
Holden . . . . .	152, 153	266	270 (line 16)	273	280	281	286
Holland . . . . .	256, 257	269	—	279	280	283	291
Holliston . . . . .	166, 167	266	270 (line 70)	274	280	281	287
Hopedale . . . . .	162, 163	266	270 (line 47)	274	280	281	287
Hopkinton . . . . .	170, 171	266	270 (line 21)	274	280	281	287
Hubbardston . . . . .	218, 219	268	—	277	280	283	289
Hudson . . . . .	102, 103	129	130 (line 5)	133	134	135	139
Hull . . . . .	182, 183	267	271 (line 108)	275	280	281	287
Huntington . . . . .	210, 211	268	270 (line 44)	276	280	282	289
Ipswich . . . . .	120, 121	129	130 (line 36)	133	134	135	139
Kingston . . . . .	168, 169	266	271 (line 118)	274	280	281	287
Lakeville . . . . .	196, 197	267	—	275	280	283	288
Lancaster . . . . .	164, 165	266	—	274	280	281	287
Lanesborough . . . . .	212, 213	268	271 (line 148)	276	280	282	289
Lee . . . . .	150, 151	266	271 (line 155)	273	280	281	286
Leicester . . . . .	146, 147	266	270 (line 67)	273	280	281	286
Lenox . . . . .	166, 167	266	271 (line 151)	274	280	281	287
Leverett . . . . .	230, 231	268	—	277	280	283	290
Lexington . . . . .	100, 101	128	130 (line 18)	132	134	135	138
Leyden . . . . .	250, 251	269	270 (line 54)	278	280	283	291
Lincoln . . . . .	200, 201	267	—	276	280	282	288
Littleton . . . . .	204, 205	267	271 (line 74)	276	280	282	289
Longmeadow . . . . .	146, 147	266	270 (line 29)	273	280	281	286
Ludlow . . . . .	100, 101	128	130 (line 30)	133	134	135	138
Lunenburg . . . . .	186, 187	267	272 (line 163)	275	280	282	288
Lynnfield . . . . .	196, 197	267	271 (line 137)	275	280	282	288
Manchester . . . . .	170, 171	266	271 (line 76)	274	280	281	287
Mansfield . . . . .	114, 115	129	130 (line 51)	133	134	135	139
Marblehead . . . . .	102, 103	129	130 (line 15)	133	134	135	139
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Mattapoisett . . .	200, 201	267	270 (line 72)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 11)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 3)	273	280	281	286
Medway . . .	160, 161	266	270 (line 27)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	267	271 (line 78)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 13)	132	134	134	138
Middleborough . . .	102, 103	129	130 (line 59)	133	134	135	139
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 136)	275	280	282	288
Milford . . .	88, 89	128	130 (line 67)	132	134	134	138
Millbury . . .	110, 111	129	131 (line 79)	133	134	135	139
Millis . . .	190, 191	267	270 (line 18)	275	280	282	288
Millville . . .	180, 181	267	270 (line 59)	275	280	281	287
Milton . . .	86, 87	128	130 (line 32)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 39)	273	280	281	286
Montague . . .	104, 105	129	130 (line 61)	133	134	135	139
Monterey . . .	246, 247	269	—	278	280	283	291
Montgomery . . .	256, 257	269	—	279	280	283	291
Mount Washington . . .	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 46)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 30)	273	280	281	286
Natick . . .	90, 91	128	130 (line 42)	132	134	134	138
Needham . . .	96, 97	128	130 (line 12)	132	134	135	138
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	240, 241	269	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 122)	276	280	282	288
New Marlborough . . .	224, 225	268	270 (line 40)	277	280	282	290
New Salem . . .	240, 241	269	—	278	280	283	290
Norfolk . . .	204, 205	267	272 (line 160)	276	280	282	289
North Andover . . .	110, 111	129	130 (line 65)	133	134	135	139
North Attleborough . . .	96, 97	128	130 (line 56)	132	134	135	138
Northborough . . .	184, 185	267	270 (line 52)	275	280	282	288
Northbridge . . .	98, 99	128	130 (line 50)	132	134	135	138
North Brookfield . . .	162, 163	266	—	274	280	281	287
Northfield . . .	186, 187	267	271 (line 115)	275	280	282	288
North Reading . . .	184, 185	267	271 (line 82)	275	280	282	288
Norton . . .	168, 169	266	270 (line 13)	274	280	281	287
Norwell . . .	198, 199	267	271 (line 107)	276	280	282	288
Norwood . . .	88, 89	128	130 (line 14)	132	134	134	138
Oak Bluffs . . .	208, 209	268	270 (line 43)	276	280	282	289
Oakham . . .	236, 237	268	—	278	280	283	290
Orange . . .	120, 121	129	130 (line 28)	133	134	135	139
Orleans . . .	212, 213	268	—	276	280	283	289
Otis . . .	242, 243	269	271 (line 147)	278	280	283	291
Oxford . . .	150, 151	266	270 (line 45)	273	280	281	286
Palmer . . .	100, 101	128	130 (line 62)	132	134	135	138
Paxton . . .	230, 231	268	271 (line 81)	277	280	282	290
Pelham . . .	238, 239	268	272 (line 162)	278	280	283	290
Pembroke . . .	202, 203	267	270 (line 5)	276	280	283	289
Pepperell . . .	164, 165	266	271 (line 119)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	232, 233	268	—	277	280	283	290
Phillipston . . .	244, 245	269	271 (line 113)	278	280	283	291
Plainfield . . .	248, 249	269	271 (line 142)	278	280	283	291
Plainville . . .	196, 197	267	271 (line 91)	275	280	282	288
Plymouth . . .	90, 91	128	131 (line 70)	132	134	134	138
Plympton . . .	236, 237	268	271 (line 128)	278	280	283	290
Prescott . . .	260, 261	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 149)	277	280	282	290
Provincetown . . .	152, 153	266	270 (line 38)	273	280	281	286
Randolph . . .	112, 113	129	130 (line 43)	133	134	135	139
Raynham . . .	180, 181	267	270 (line 36)	275	280	281	287
Reading . . .	98, 99	128	130 (line 37)	132	134	135	138
Rehoboth . . .	170, 171	266	271 (line 92)	274	280	281	287
Richmond . . .	232, 233	268	272 (line 161)	277	280	282	290
Rochester . . .	214, 215	268	—	276	280	283	289
Rockland . . .	104, 105	129	130 (line 41)	133	134	135	139
Rockport . . .	154, 155	266	270 (line 22)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	206, 207	267	271 (line 104)	276	280	282	289
Royalston . . .	228, 229	268	—	277	280	283	290
Russell . . .	210, 211	268	270 (line 28)	276	280	282	289
Rutland . . .	172, 173	266	270 (line 71)	274	280	281	287
Salisbury . . .	178, 179	267	271 (line 124)	275	280	281	287
Sandisfield . . .	240, 241	269	271 (line 135)	278	280	283	290
Sandwich . . .	204, 205	267	270 (line 63)	276	280	282	289
Saugus . . .	88, 89	128	130 (line 60)	132	134	134	138
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Sharon . . .	156, 157	266	270 (line 35)	273	280	281	286
Sheffield . . .	194, 195	267	—	275	280	283	288
Shelburne . . .	198, 199	267	271 (line 126)	276	280	283	288
Sherborn . . .	220, 221	268	—	277	280	283	289
Shirley . . .	174, 175	266	271 (line 100)	274	280	281	287
Shrewsbury . . .	112, 113	129	130 (line 29)	133	134	135	139
Shutesbury . . .	252, 253	269	—	278	280	283	291
Somerset . . .	120, 121	129	130 (line 9)	133	134	135	139
Southampton . . .	222, 223	268	270 (line 9)	277	280	282	289
Southborough . . .	178, 179	267	270 (line 1)	275	280	281	287
Southbridge . . .	90, 91	128	131 (line 75)	132	134	134	138
South Hadley . . .	112, 113	129	130 (line 27)	133	134	135	139
Southwick . . .	202, 203	267	270 (line 7)	276	280	282	289
Spencer . . .	114, 115	129	130 (line 38)	133	134	135	139
Sterling . . .	200, 201	267	—	276	280	283	288
Stockbridge . . .	190, 191	267	271 (line 79)	275	280	282	288
Stoneham . . .	98, 99	128	130 (line 45)	132	134	135	138
Stoughton . . .	104, 105	129	130 (line 25)	133	134	135	139
Stow . . .	214, 215	268	271 (line 146)	276	280	282	289
Sturbridge . . .	188, 189	267	270 (line 11)	275	280	282	288
Sudbury . . .	212, 213	268	270 (line 23)	276	280	282	289
Sunderland . . .	212, 213	268	270 (line 34)	276	280	282	289
Sutton . . .	180, 181	267	—	275	280	281	287
Swampscott . . .	96, 97	128	130 (line 34)	132	134	135	138
Swansea . . .	150, 151	266	270 (line 57)	273	280	281	286
Templeton . . .	148, 149	266	270 (line 50)	273	280	281	286
Tewksbury . . .	120, 121	129	131 (line 81)	133	134	135	139
Tisbury . . .	198, 199	267	270 (line 37)	276	280	282	288
Tolland . . .	256, 257	269	271 (line 131)	279	280	283	291
Topsfield . . .	220, 221	268	270 (line 31)	277	280	283	289
Townsend . . .	190, 191	267	271 (line 133)	275	280	282	288
Truro . . .	236, 237	268	272 (line 159)	278	280	283	290
Tyngsborough . . .	206, 207	267	271 (line 117)	276	280	282	289
Tyringham . . .	252, 253	269	—	278	280	283	291
Upton . . .	184, 185	267	—	275	280	283	288
Uxbridge . . .	114, 115	129	131 (line 76)	133	134	135	139
Wakefield . . .	86, 87	128	130 (line 10)	132	134	134	138
Wales . . .	244, 245	269	—	278	280	283	291
Walpole . . .	106, 107	129	130 (line 20)	133	134	135	139
Ware . . .	106, 107	129	131 (line 69)	133	134	135	139
Wareham . . .	118, 119	129	131 (line 83)	133	134	135	139
Warren . . .	152, 153	266	270 (line 25)	273	280	281	286
Warwick . . .	242, 243	269	270 (line 64)	278	280	283	291
Washington . . .	254, 255	269	271 (line 102)	279	280	283	291
Watertown . . .	82, 83	128	130 (line 31)	132	134	134	138
Wayland . . .	164, 165	266	271 (line 106)	274	280	281	287
Webster . . .	90, 91	128	130 (line 17)	132	134	135	138
Wellesley . . .	94, 95	128	130 (line 24)	132	134	135	138
Wellfleet . . .	226, 227	268	271 (line 154)	277	280	282	290
Wendell . . .	246, 247	269	—	278	280	283	291
Wenham . . .	216, 217	268	271 (line 125)	277	280	282	289
Westborough . . .	114, 115	129	131 (line 78)	133	134	135	139
West Boylston . . .	180, 181	267	272 (line 157)	275	280	281	287
West Bridgewater . . .	158, 159	266	271 (line 96)	273	280	281	286
West Brookfield . . .	210, 211	268	271 (line 83)	276	280	282	289
Westford . . .	154, 155	266	270 (line 55)	273	280	281	286
Westhampton . . .	242, 243	269	—	278	280	283	291
Westminster . . .	186, 187	267	272 (line 158)	275	280	282	288
West Newbury . . .	196, 197	267	—	275	280	283	288
Weston . . .	158, 159	266	270 (line 15)	273	280	281	286
Westport . . .	146, 147	266	271 (line 120)	273	280	281	286
West Springfield . . .	84, 85	128	130 (line 6)	132	134	134	138
West Stockbridge . . .	216, 217	268	271 (line 95)	277	280	282	289
West Tisbury . . .	250, 251	269	—	278	280	283	291
Westwood . . .	182, 183	267	—	275	280	281	287
Weymouth . . .	84, 85	128	130 (line 53)	132	134	134	138
Whately . . .	214, 215	268	271 (line 139)	276	280	282	289
Whitman . . .	104, 105	129	130 (line 47)	133	134	135	139
Wilbraham . . .	168, 169	266	270 (line 24)	274	280	281	287
Williamsburg . . .	186, 187	267	271 (line 153)	275	280	283	288
Williamstown . . .	152, 153	266	271 (line 110)	273	280	281	286
Wilmington . . .	150, 151	266	270 (line 6)	273	280	281	286
Winchendon . . .	116, 117	129	130 (line 19)	133	134	135	139
Winchester . . .	92, 93	128	130 (line 23)	132	134	135	138
Windsor . . .	240, 241	269	—	278	280	283	290
Winthrop . . .	84, 85	128	130 (line 58)	132	134	134	138
Worthington . . .	238, 239	268	—	278	280	283	290
Wrentham . . .	156, 157	266	271 (line 84)	273	280	281	286
Yarmouth . . .	188, 189	267	270 (line 12)	275	280	282	288

